

Supplement to Official Gazette Extraordinary No. 1 Vol. 75, 1st January,
1988—Part A

CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) DECREE 1988



Decree No. 1

[1st January 1988]

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 various Schedules to this Decree shall be in accordance with the General Rules for the Interpretation of the Harmonised System set out in Part II of this Decree. General rules for the interpretation of the Harmonised System.
2. Goods imported into Nigeria shall, for customs purposes be in accordance with the form of customs tariff set out in Schedule 1 to this Decree. Classification of goods imported.
3. Where in any heading or in any Harmonised Code (hereinafter referred to as the H.S. Code) of Schedule 1 to this Decree a rate of duty payable shall be the amount of the rate shown in the Customs Duty Rate for the year or years in which the goods concerned is imported into Nigeria, and on the importation into Nigeria of goods classified in that heading or H.S. Code there shall, subject to the provisions of Section 4 of this Decree, be charged an import duty at the rate shown in the Customs Duty Rate column. Charge of import duty.
4. In Chapter 3 of Schedule 1 to this Decree, the rates of import duty specified in the Customs Duty Rate Column in Heading 03.01 to 03.04 (H.S. Code 0301.10 to 0304.90) and Heading 03.06 to 03.07 (H.S. Code 0306.11 to 0307.99) shall not apply to fish—
 - (a) caught, processed and landed ; or
 - (b) processed and landed,
aboard vessels (flying the Nigerian flag) owned by Nigerian citizens or companies.Partial exemption of fish from import duty.
5. Goods specified in Schedule 2 to this Decree imported into Nigeria shall, subject to such conditions as are set out therein, be exempted from the duties set out in the Customs Duty Rate Column of Schedule 1 to this Decree. Exemptions from import duty.

Goods Prohibited from being imported.

Restriction on importation of arms and ammunitions.

Goods absolutely prohibited for exportation.

Restriction on modification of duty imposed on goods, etc.

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

1964 No. 1.

Effect of enactment reducing or removing duty.

6.—Goods specified in Schedules 3 and 4 to this Decree shall be prohibited from being imported into Nigeria.

7. Importation of any goods classified in Schedule 1 to this Decree as arms and ammunitions, except for arms and ammunitions imported by the Armed Forces of Nigeria and the Nigeria Police Force under Schedule 2 to this Decree, shall only be imported into Nigeria by licence issued by the appropriate authorities.

8. Timber (whether processed or not) and wood in the rough excluding furniture, furniture components and gmelina shall be absolutely prohibited from exportation for the purposes of trade.

9. The duties imposed on goods specified in Schedule 1 to this Decree shall remain in force for seven years with respect thereto from the date of commencement of this Decree.

10.—(1) Notwithstanding the provisions of section 9 of this Decree, the President, Commander-in-Chief of the Armed Forces may by Order—

- (a) impose, vary or remove any import or excise 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 thereto.

(2) Without prejudice to the generality of section 12(1)(a) of the Interpretation Act 1964 (which allows different provisions 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 Federal Republic of Nigeria and any other government or any international organisation or authority.

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

11.—(1) Where this or any other enactment has the effect of reducing or removing the duty on any goods any person by whom any such goods are entered shall, where the Minister so directs—

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

(i) pay to the Department of Customs and Excise an amount equal to the difference between the duty payable immediately before the coming into force of such enactment and the reduced duty payable thereunder ; or

(ii) give security to the Department of Customs and Excise by bond or otherwise for the amount.

(b) in the case of a removed duty—

(i) pay to the Department of Customs and Excise an amount equal to the duty payable immediately before the coming into force of such enactment ; or

(ii) give security to the Department of Customs and Excise by bond or otherwise for such amount.

(2) All payments made under sub-section (1) of this section shall, without prejudice to the provisions of section 12 (1) of this Decree, be brought to account as duties of customs.

12.—(1) If the amount paid as duty on any goods under any provision of this Decree or any other enactment together with any additional amount paid under section 11 (1) of this Decree exceeds the duty payable on such goods immediately after the expiration of such provision, the balance shall on application be repaid by the Department of Customs and Excise to the person who paid such amount.

Excess duty to be repaid, etc.

(2) Subject to the provisions of section 11 (2) of this Decree, any bond or other security given by any person under section 9 (1) of this Decree shall, on the expiration of the enactment concerned, be cancelled.

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

Effect of increase of duty or reduction.

(2) Where in accordance with the provision of this Decree 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 any 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 12, the seller shall allow the benefit of such payment to the buyer.

14. 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 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.

Duty on goods imported in containers

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

Application.

- (a) heading number ;
- (b) H.S. Code ;
- (c) tariff description ;
- (d) Customs Duty Rate.

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 heading —

- (i) statistical description ;
- (ii) unit of quantity ;

but shall not form part of this Decree.

PART II—GENERAL RULES FOR THE INTERPRETATION
OF THE HARMONIZED SYSTEM

16. Classification of goods in the Nomenclature shall be governed by the following principles :

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

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

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

3. When by application of Rule 2 (b) or for any other 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. However when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, these headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.

(c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein :

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. The Rule does not, however, apply to containers which give the whole its essential character ;

(b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of these sub-headings and any related sub-heading. Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of the Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

PART III—EXCISE TARIFF, ETC.

17.—(1) Goods manufactured in Nigeria and specified in Schedule 5 to this Decree shall be charged with duties of excise at the rates specified under the Duty Column in the said Schedule.

Goods liable
to excise
duty, etc.

(2) A landing charge corresponding to the excise duty imposed on any goods manufactured in Nigeria has been included in the customs duty in the Customs Duty Rate column in Schedule 1 to this Decree.

PART IV—CITATION, REPEALS AND INTERPRETATION

18.—(1) This Decree may be cited as the Customs, Excise Tariff, etc. (Consolidation) Decree 1988 and shall come into force on 1st January 1988.

Citation,
repeals and
interpreta-
tion.

(2) The Customs Tariff (Consolidation) Decree 1984, as amended, is hereby repealed.

Decree No.
24 of 1984.

(3) The Excise Tariff (Consolidation) Decree 1984 is hereby repealed.

Decree No.
25 of 1984.

(4) "Minister" means the Minister charged with responsibility for matter relating to finance.

SCHEDULES

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LIVE ANIMALS ; ANIMAL PRODUCTS

Section Notes

1. Live Animals.
2. Meat and edible meat offal.
3. Fish and crustaceans, molluscs and other aquatic invertebrates.
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

Section Notes

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 fruits and nuts ; peel of citrus fruit or melons.
9. Coffee, tea, mate and spices.
10. Cereals.
11. Products of the milling industry ; malt ; starches ; inulin ; wheat gluten.
12. Oil seeds and oleaginous fruits ; miscellaneous grains, seeds and fruit ; industrial or medicinal plants ; straw and fodder.
13. Lac ; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials ; vegetable products not elsewhere specified or included.

SECTION III

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

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

SECTION IV

PREPARED FOODSTUFFS ; BEVERAGES, SPIRITS AND VINEGAR ; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Section Notes

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
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18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour starch or milk ; pastrycooks products.
20. Preparations of vegetables, fruit, nuts 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 and manufactured tobacco substitutes.

SECTION V

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- 25. Salt : sulphur ; earths and stone ; plastering materials, lime and cement.
- 26. Ores, slag and ash.
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SECTION VI

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- 28. Inorganic chemicals ; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes.
- 29. Organic chemicals.
- 30. Pharmaceutical products.
- 31. Fertilisers.
- 32. Tanning or dyeing extracts ; tannins and their derivatives ; dyes, pigments and other colouring matter ; paints and varnishes ; putty and other mastics ; inks.
- 33. Essential oils and resinoids ; perfumery, cosmetic or toilet preparations.
- 34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
- 35. Albuminoidal substances ; modified starches ; glues ; enzymes.
- 36. Explosives ; pyrotechnic products ; matches ; pyrophoric alloys ; certain combustible preparations.
- 37. Photographic or cinematographic goods.
- 38. Miscellaneous chemical products.

SECTION VII

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Section Notes

- 39. Plastics and articles thereof.
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SECTION VIII

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

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

SECTION IX

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

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Section Notes

- 50. Silk.
- 51. Wool, fine or coarse animal hair ; horsehair yarn and woven fabric.
- 52. Cotton.
- 53. Other vegetable textile fibres ; paper yarn and woven fabrics of paper yarn.
- 54. Man-made filaments.
- 55. Man-made staple fibres
- 56. Wadding, felt and non-wovens ; special yarns ; twine, cordage, ropes and cables and articles thereof.
- 57. Carpets and other textile floor coverings.
- 58. Special woven fabrics ; tufted textile fabrics ; lace ; tapestries ; trimmings ; embroidery.
- 59. Impregnated, coated, covered or laminated textile fabrics ; textile articles of a kind suitable for industrial use.
- 60. Knitted or crocheted fabrics.
- 61. Articles of apparel and clothing accessories, knitted or crocheted.
- 62. Articles of apparel and clothing accessories, not knitted or crocheted.
- 63. Other made up textile articles, sets worn, clothing and worn textile articles, rags.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS RIDING-CROPS AND PARTS THEREOF ; PREPARED FEATHERS AND ARTICLES MADE THEREWITH ; ARTIFICIAL FLOWERS ; ARTICLES OF HUMAN HAIR

- 64. Footwear, gaiters and the like ; parts of such articles.
- 65. Headgear and parts thereof.
- 66. Umbrellas, sun umbrellas, walking-sticks, seat-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.

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

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

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PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND
ARTICLES THEREOF ; IMITATION JEWELLERY ; COIN

- 71. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof ; imitation jewellery ; coin.

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes

- 72. Iron and steel.
- 73. Articles of iron and steel.
- 74. Copper and articles thereof.
- 75. Nickel and articles thereof.
- 76. Aluminium and articles thereof.
- 77. (Reserved for possible future use in the Harmonized System).
- 78. Lead and article thereof.
- 79. Zinc and articles thereof.
- 80. Tin and articles thereof.
- 81. Other base metals ; cermets ; articles thereof.
- 82. Tools, implements, cutlery, spoons and forks, of base metal ; parts thereof of base metal.
- 83. Miscellaneous articles of base metal.

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES ; ELECTRICAL EQUIPMENT ;
PARTS THEREOF ; SOUND RECORDERS AND REPRODUCERS, TELEVISION
IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND
PARTS AND ACCESSORIES OF SUCH ARTICLES*Section Notes*

- 84. Nuclear reactors, boilers, machinery and mechanical appliances ; parts thereof.
- 85. Electrical machinery and equipment and parts thereof ; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

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VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes

86. Railway or tramway locomotives, rolling-stock and parts thereof ; railway or tramway track fixtures and fittings and parts thereof ; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.

87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.

88. Aircraft, spacecraft, and parts thereof.

89. Ships, boats and floating structures.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,
PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS ;
CLOCKS AND WATCHES ; MUSICAL INSTRUMENTS ; PARTS AND
ACCESSORIES THEREOF

90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus ; parts and accessories thereof.

91. Clocks and watches and parts thereof.

92. Musical instruments, parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION ; PARTS AND ACCESSORIES THEREOF

93. Arms and ammunition ; parts and accessories thereof.

SECTION XX

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94. Furniture, bedding, mattresses, mattress supports, cushions and similar stuffed furnishings, lamps and lighting fittings, not elsewhere specified or included ; illuminated signs, illuminated name-plates and the like, prefabricated buildings.

95. Toys, games and sports requisites ; parts and accessories thereof.

96. Miscellaneous manufactured articles.

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97. Works of art, collectors pieces and antiques.

98. (Reserved for special uses by Contracting Parties).

99. (Reserved for special uses by Contracting Parties).

SECTION 1

LIVE ANIMALS ; ANIMAL PRODUCTS

Notes

1.—Any reference in this section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2.—Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 1**LIVE ANIMALS****Note**

1. This Chapter covers all live animals except :

- (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07 ;
- (b) Cultures of micro-organisms and other products of heading No. 30.02 ; and
- (c) Animals of heading No. 95.08.

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
01.01		Live horses, asses, mules and hinnies.					
		Horses :					
	0101.11	Pure-bred breeding animals	100	100	100	95	95
	0101.19	Other	20	20	20	20	20
	0101.20	Asses, mules and hinnies ..	20	20	20	20	20
01.02		Live bovine animals.					
	0102.10	Pure-bred breeding animals	10	10	10	15	15
	0102.90	Other	30	30	30	30	30
01.03		Live swine.					
	0103.10	Pure-bred breeding animals	10	10	10	15	15
		Other :					
	0103.91	Weighing less than 50kg ..	30	30	30	30	30
	0103.92	Weighing 50kg or more ..	30	30	30	30	30
01.04		Live sheep and goats					
	0104.10	Sheep	30	30	30	30	30
	0104.20	Goats	30	30	30	30	30
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> ducks, geese, turkeys and guinea fowls. Weighing not more than 185 g :					
	0105.11	Fowls of the species <i>Gallus domesticus</i>	30	30	30	30	30
	0105.19	Other	30	30	30	30	30
		Other :					
	0105.91	Fowls of the species <i>Gallus domesticus</i> ,	30	30	30	30	30
	0105.99	Other	30	30	30	30	30
01.06	0106.00	Other live animals	10	10	10	15	15

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

Note.

1. This Chapter does not cover :

(a) Products of the kinds described in heading Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption ;

(b) Guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02) ; or

(c) Animal fat, other than products of heading No. 02.09 (Chapter 15).

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
02.01		Meat of bovine animals, fresh or chilled.					
	0201.10	Carcasses and half-carcasses	30	30	30	30	30
	0201.20	Other cuts with bone in ..	30	30	30	30	30
	0201.30	Boneless	30	30	30	30	30
02.02		Meat of bovine animals, frozen.					
	0202.10	Carcasses and half-carcasses	30	30	30	30	30
	0202.20	Other cuts with bone in ..	30	30	30	30	30
	0202.30	Boneless	30	30	30	30	30
02.03		Meat of swine, fresh, chilled or frozen.					
		Fresh or chilled :					
	0203.11	Carcasses and half-carcasses	30	30	30	30	30
	0203.12	Hams, shoulders and cuts thereof, with bone in ..	30	30	30	30	30
	0203.19	Other	30	30	30	30	30
		Frozen :					
	0203.21	Carcasses and half carcasses	30	30	30	30	30
	0203.22	Hams, shoulders and cuts thereof, with bone in ..	30	30	30	30	30
	0203.29	Other	30	30	30	30	30
02.04		Meat of sheep or goats, fresh, chilled or frozen.					
	0204.10	Carcasses and half- carcasses of lamb, fresh or chilled	30	30	30	30	30
		Other meat of sheep, fresh or chilled :					
	0204.21	Carcasses and half- carcasses	30	30	30	30	30
	0204.22	Other cuts with bone in ..	30	30	30	30	30
	0204.23	Boneless	30	30	30	30	30
	0204.30	Carcasses and half-carcasses lamb, frozen	30	30	30	30	30
		Other meat of sheep, frozen :					
	0204.41	Carcasses and half-carcasses	30	30	30	30	30
	0204.42	Other cuts with bone in ..	30	30	30	30	30

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	0204.43	Boneless	30	30	30	30	30
	0204.50	Meat of goats	30	30	30	30	30
02.05	0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	30	30	30	30	30
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.					
	0206.10	Of bovine animals, fresh or chilled	30	30	30	30	30
		Of bovine animals, frozen :					
	0206.21	Tongues	30	30	30	30	30
	0206.22	Livers	30	30	30	30	30
	0206.29	Other	30	30	30	30	30
	0206.30	Of swine, fresh or chilled of swine, frozen :	30	30	30	30	30
	0205.41	Livers	30	30	30	30	30
	0205.44	Other	30	30	30	30	30
	0206.80	Other, fresh or chilled ..	30	30	30	30	30
	0206.90	Other, frozen	30	30	30	30	30
02.07		Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.					
	0207.10	Poultry not cut in pieces, fresh or chilled	30	30	30	30	30
		Poultry not cut in pieces, frozen :					
	0207.21	Fowls of the species <i>Gallus</i> <i>domesticus</i>	30	30	30	30	30
	0207.22	Turkeys	30	30	30	30	30
	0207.23	Ducks, geese and guinea fowls	30	30	30	30	30
		Poultry cuts and offal (including livers), fresh or chilled :					
	0207.31	Fatty livers of geese or ducks	30	30	30	30	30
	0207.39	Other	30	30	30	30	30
		Poultry cuts and offal other than livers, frozen :					
	0207.41	Of fowls of the species <i>Gallus domesticus</i> ..	30	30	30	30	30
	0207.42	Of turkeys	30	30	30	30	30
	0207.43	Of ducks, geese or guinea fowls	30	30	30	30	30
	0207.50	Poultry livers, frozen ..	30	30	30	30	30
02.08		Other meat and edible meat offal, fresh, chilled or frozen.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
	0208.10	Of rabbits or hares ..	30	30	30	30	30
	0208.20	Frogs' legs	30	30	30	30	30
	0208.90	Other	30	30	30	30	30
02.09	0209.00	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked	30	30	30	30	30
02.10		Meat and edible meat offal, salted, in brine, dried or smoked ; edible flours and meals of meat or meat offal.					
		Meat of Swine :					
	0210.11	Hams, shoulders and cuts thereof, with bone in ..	30	30	30	30	30
	0210.12	Bellies (streaky) and cuts thereof	30	30	30	30	30
	0210.19	Other	30	30	30	30	30
	0210.20	Meat of bovine animals ..	30	30	30	30	30
	0210.90	Other, including edible flours and meals of meat or meat offal	30	30	30	30	30

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Note

1. This Chapter does not cover :

- (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
- (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5) ; flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 23.01) ; or
- (c) Caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
03.01		Live Fish.					
	0301.10	Ornamental fish	100	100	100	95	95
		Other live fish :					
	0301.91	Trout (<i>salmo trutta</i> , <i>salmo gairdneri</i> , <i>salmo clarki</i> , <i>salmo aquaponita</i> , <i>salmo gulae</i>)	50	50	50	50	50

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994-
03.02	0301.92	Eels (<i>Anguilla</i> spp) ..	50	50	50	50	50
	0301.93	Carp	50	50	50	50	50
	0301.99	Other	50	50	50	50	50
		Fish, fresh or chilled, ex- cluding fish fillets and other fish meat of head- ing No. 03.04.					
		Salmonidae, excluding livers and roes :					
	0302.11	Trout (<i>salmo trutta</i> , <i>salmo</i> <i>gairdneri</i> , <i>salmo clarki</i>) <i>salmo aguabonita</i> , <i>salmo</i> <i>gilae</i>)	50	50	50	50	50
	0302.12	Pacific salmon (<i>oncorhyn-</i> <i>chus</i> spp.), Atlantic salmon (<i>salmo salar</i>) and Danube salmon (<i>hucho</i> <i>hucho</i>)	50	50	50	50	50
	0302.19	Other	50	50	50	50	50
		Flat fish (<i>pleuronectidae</i> , <i>bothidae</i> , <i>cynoglossidae</i> , <i>soleidae</i> , <i>scophthalmidae</i> and <i>citharidea</i>), ex- cluding livers and roes :					
	0302.21	Halibut (<i>reinhardtius</i> <i>hippoglossoides</i> , <i>hippo-</i> <i>glossus</i> <i>hippoglossus</i> , <i>hippoglossus stenolepis</i>)	50	50	50	50	50
	0302.22	Plaice (<i>pleuronectes platessa</i>)	50	50	50	50	50
	0302.23	Sole (<i>solea</i> spp)	50	50	50	50	50
	0302.29	Other	50	50	50	50	50
		Tunas (of the genus <i>thunnus</i>) skipjack or stripe-bellied bonito (<i>euthynnus</i> (<i>katsuwonus</i>) <i>pelamis</i>), excluding livers and roes :					
	0302.31	Albacore or longfinned tunas (<i>thunnus alalunga</i>)	50	50	50	50	50
	0302.32	Yellowfin tunas (<i>thunnus</i> <i>albacares</i>)	50	50	50	50	50
	0302.33	Skipjack or stripe-bellied bonito	50	50	50	50	50
	0302.39	Other	50	50	50	50	50
	0302.40	Herrings (<i>clupea harengus</i> , <i>clupea pallasii</i>), exclud- ing livers and roes ..	50	50	50	50	50

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	0302.50	Cod (<i>gadus morhua</i> , <i>gadus ogac</i> , <i>gadus macrocephalus</i>), excluding livers and roes.	50	50	50	50	50
		Other fish excluding livers and roes					
	0302.61	Sardines (<i>sardina pilchardus</i> , <i>sardinops spp</i>), (<i>sardinella spp</i>), brisling or sprats (<i>sprattus sprattus</i>)	50	50	50	50	50
	0302.62	Haddock (<i>melanogrammus aeglefinus</i>)	50	50	50	50	50
	0302.63	Coalfish (<i>pollachius virens</i>)	50	50	50	50	50
	0302.64	Mackerel (<i>scomber scombrus</i> , <i>scomber australasicus</i> , (<i>scomber japonicus</i>)	50	50	50	50	50
	0302.65	Dogfish and other sharks	50	50	50	50	50
	0302.66	Eels (<i>anguilla spp</i>)	50	50	50	50	50
	0302.69	Other	50	50	50	50	50
	0302.70	Livers and roes	50	50	50	50	50
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.					
	0303.10	Pacific salmon (<i>oncorhynchus spp.</i>) excluding livers and roes	50	50	50	50	50
		Other salmonidae, excluding livers and roes :					
	0303.21	Trout (<i>salmo trutta</i> , <i>salmo gairdneri</i> , <i>salmo clarki</i> , <i>salmo aguabonita</i> , <i>salmo gilae</i>)	50	50	50	50	50
	0303.22	Atlantic salmon (<i>salmo salar</i>) and Danube salmon (<i>hucho hucho</i>)	50	50	50	50	50
	0303.29	Other	50	50	50	50	60
		Flat fish (<i>plueronectidae</i> , <i>bothidae</i> , <i>cynoglossidae</i> , <i>soleidae</i> , <i>scophthalmidae</i> and <i>citharidae</i>), excluding livers and roes :					
	0303.31	Halibut (<i>reinhardtius hippoglossoides</i> , <i>hippoglossus hippoglossus</i> , <i>hippoglossus stenolepis</i>)	50	50	50	50	50
	0303.32	Plaice (<i>pleuronectes platessa</i>)	50	50	50	50	50

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	0303.33	Sole (<i>solea spp.</i>)	50	50	50	50	50
	0303.39	Other	50	50	50	50	50
		Tunas (of the genus <i>thunnus</i>), skipjack or stripe-bellied bonito (<i>euthynnus (katsuwonus) pelanis</i> , excluding livers and roes :					
	0303.41	Albacore or longfinned tunas (<i>thunnus alalunga</i>)	50	50	50	50	50
	0303.42	Yellowfin tunas (<i>thunnus albacares</i>)	50	50	50	50	50
	0303.43	Skipjack or stripe-bellied bonito	50	50	50	50	50
	0303.49	Other	50	50	50	50	50
	0303.50	Herrings (<i>clupea harengus</i> , <i>clupea pallasii</i>), excluding livers and roes	50	50	50	50	50
	0303.60	Cod (<i>gadus morhua</i> , <i>gadus ogac</i> , <i>gadus macrocephalus</i>), excluding livers and roes	50	50	50	50	50
		Other fish, excluding livers and roes :					
	0303.71	Sardines (<i>sardina pilchardus</i> , <i>sardinops spp.</i>), <i>sardinella (sardinella spp.)</i> , brisling or sprats (<i>sprattus sprattus</i>)	50	50	50	50	50
	0303.72	Haddock (<i>melanogrammus aeglefinus</i>)	50	50	50	50	50
	0303.73	Coalfish (<i>pollachius virens</i>)	50	50	50	50	50
	0303.74	Mackerel (<i>scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	50	50	50	50	50
	0303.75	Dogfish and other sharks	50	50	50	50	50
	0303.76	Eels (<i>anguilla spp.</i>)	50	50	50	50	50
	0303.77	Sea bass (<i>dicentrarchus labrax</i> , <i>dicentrarchus punctatus</i>)	50	50	50	50	50
	0303.78	Hake (<i>merluccius spp.</i> , <i>orophycis spp.</i>)	50	50	50	50	50
	0303.79	Other	50	50	50	50	50
	0303.80	Livers and roes	50	50	50	50	50
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
03.05	0304.10	Fresh or chilled	50	50	50	50	50
	0304.20	Frozen fillets	50	50	50	50	50
	0304.90	Other	50	50	50	50	50
		Fish, dried, salted or in brine ; smoked fish, whether or not cooked before or during the smoking process ; fish meal fit for human consumption.					
	0305.10	Fish meal fit for human consumption	50	50	50	50	50
	0305.20	Livers and roes, dried, smoked, salted or in brine	50	50	50	50	50
	0305.30	Fish fillets, dried, salted or in brine, but not smoked Smoked fish, including fillets :	50	50	50	50	50
	0305.41	Pacific salmon (<i>oncorhynchus spp.</i>), Atlantic salmon (<i>salmo solar</i>) and danube salmon (<i>hucho hucho</i>) ..	50	50	50	50	50
	0305.42	Herrings (<i>clupea harengus</i> , <i>clupea pallasii</i>) ..	50	50	50	50	50
	0305.49	Other .. Dried fish, whether or not salted but not smoked :	50	50	50	50	50
	0305.51	Cod (<i>gadus morhua</i> , <i>gadus ogac</i> , <i>gadus macrocephalus</i>) ..	50	50	50	50	50
	0305.59	Other .. Fish, salted but not dried or smoked and fish in brine :	50	50	50	50	50
	0305.61	Herrings (<i>clupea harengus</i> , <i>clupea pallasii</i>) ..	50	50	50	50	50
	0305.62	Cod (<i>gadus morhua</i> , <i>gadus ogac</i> , <i>gadus macrocephalus</i>) ..	50	50	50	50	50
	0305.63	Anchovies (<i>engraulis spp.</i>)	50	50	50	50	50
	0305.69	Other ..	50	50	50	50	50

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine ; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.	55	55	55	55	55
		Frozen :					
0306.11		Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	55	55	55	55	55
0306.12		Lobsters (<i>Homarus spp.</i>)	55	55	55	55	55
0306.13		Shrimps and prawns ..	55	55	55	55	55
0306.14		Crabs	55	55	55	55	55
0306.19		Other	55	55	55	55	55
		Not frozen :					
0306.21		Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	55	55	55	55	55
0306.22		Lobsters (<i>Homarus spp.</i>)	55	55	55	55	55
0306.23		Shrimps and prawns ..	55	55	55	55	55
0306.24		Crabs	55	55	55	55	55
0306.29		Other	55	55	55	55	55
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine ; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine.					
0307.10		Oysters	55	55	55	55	55
		Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :					
0307.21		Live, fresh or chilled ..	55	55	55	55	55
0307.29		Other	55	55	55	55	55
		Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) :					
0307.31		Live, fresh or chilled ..	55	55	55	55	55
0307.39		Other	55	55	55	55	55
		Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioida spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepiotheuthis spp.</i>) :					

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
0307.41		Live, fresh or chilled ..	55	55	55	55	55
0307.49		Other	55	55	55	55	55
0307.51		Octopus (Octopus spp.) : Live, fresh or chilled ..	55	55	55	55	55
0307.59		Other	55	55	55	55	55
0307.60		Snails, other than sea snails Other :	55	55	55	55	55
0307.91		Live, fresh or chilled	55	55	55	55	55
0307.99		Other	55	55	55	55	55

CHAPTER 4

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

Notes.

- The expression "milk" means full cream milk or partially or completely skimmed milk.
- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics :
 - a milkfat content, by weight of the dry matter, of 5 % or more ;
 - a dry matter content, by weight, of at least 70 % but not exceeding 85 % ; and
 - they are moulded or capable of being moulded.

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
04.01		Milk and cream not Concentrated nor containing added sugar or other sweetening matter.					
0401.10		Of a fat content, by weight, not exceeding 1 %	40	40	40	40	40
0401.20		Of a fat content, by weight, exceeding 1% but not exceeding 6%	40	40	40	40	40
0401.30		Of a fat content by weight, exceeding 6%	40	40	40	40	40
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.					
0402.10		In powder, granules or other solid forms of a fat content, by weight, not exceeding 1.5%	20	20	20	20	20

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	0402.21	Not containing added sugar or other sweetening matter.	20	20	20	20	20
	0402.29	Other	30	30	30	30	30
		Other :					
	0402.91	Not containing added sugar or other sweetening matter.	20	20	20	20	20
	0402.99	Other	30	30	30	30	30
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other Sweetening matter or flavoured or containing added fruit or cocoa.					
	0403.10	Yogurt	40	40	40	40	40
	0403.90	Other	40	40	40	40	40
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter, products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.					
	0404.10	Whey, whether or not concentrated or containing added sugar or other sweetening matter. ..	40	40	40	40	40
	0404.90	Other	40	40	40	40	40
04.05	0405.00	Butter and other fats and oils derived from milk.	70	70	70	65	65
04.06		Cheese and curd.					
	0406.10	Fresh cheese (including whey cheese), not fermented, and curd.	70	70	70	65	65
	0406.20	Grated or powdered. cheese, of all kinds.	70	70	70	65	65
	0406.30	Processed cheese, not grated or powdered ..	70	70	70	65	65
	0406.40	Blue-veined cheese. ..	70	70	70	65	65
	0406.90	Other cheese.	70	70	70	65	65
04.07	0407.00	Birds eggs, in shell, fresh, preserved or cooked	40	40	40	40	40

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
04.08		Birds eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.					
		Egg yolks :					
	0408.11	Dried	40	40	40	40	40
	0408.19	Other	40	40	40	40	40
		Other					
	0408.91	Dried	40	40	40	40	40
	0408.99	Other	40	40	40	40	40
04.09	0409.00	Natural Honey,	40	40	40	40	40
04.10	0410.00	Edible products of animal origin, not elsewhere specified or included.	40	40	40	40	40

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 of heading No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43) ;

(c) Animal textile materials, other than horsehair and horsehair waste (Section X1) ; 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 the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
05.01	0501.00	Human hair, unworked, whether or not washed or scoured ; waste of human hair.	100	100	100	95	95

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
05.02	Pigs, hogs,, or boars, bristles and hair ; badger hair and other brush making hair; waste of such bristles or hair.					
	0502.10 Pigs, hogs or boars bristles and hair and waste thereof	100	100	100	95	95
	0502.90 Other	100	100	100	95	95
05.03	0503.00 Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material. ..	10	10	10	15	15
05.04	0504.00 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.	10	10	10	15	15
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feather (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.					
	0505.10 Feathers of a kind used for stuffing ; down	10	10	10	15	15
	0505.90 Other	10	10	10	15	15
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised ; powder and waste of these products.					
	0506.10 Ossein and bones treated with acid	10	10	10	15	15
	0506.90 Other	10	10	10	15	15
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape ; powder and waste of these products.					
	0507.10 Ivory; ivory powder and waste	100	100	100	95	95
	0507.90 Other	100	100	100	95	95

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
05.08	0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked ; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	100	100	100	95	95
05.09	0509.00	Natural sponges of animal origin.	100	100	100	95	95
05.10	0510.00	Ambergris, castoreum, civet and musk ; cantharides ; bile, whether or not dried ; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled frozen or otherwise provisionally preserved.	10	10	10	15	15
05.11		Animal products not elsewhere specified or included dead animals of Chapter 1 or 3, unfit for human consumption.					
	0511.10	Bovine semen	5	5	10	10	15
		Other :					
	0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates ; dead animals of Chapter 3	5	5	10	10	15
	0511.99	Other	5	5	10	10	15

SECTION II

VEGETABLE PRODUCTS

Note.

1. In this section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 6

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

Note.

1. Subject to the second part of heading No. 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardener or florists for planting or for ornamental use ; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading No. 06.03 or 06.01 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. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992	1993	1994
06.01						
		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower chicory plants and roots other than roots of heading No. 12.12.				
	0601.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant				
		25	25	20	20	15
	0601.20	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower, chicory plants and roots				
		25	25	20	20	15
06.02						
		Other live plants (including their roots), cuttings and slips ; mushroom spawn.				
	0602.10	Unrooted cuttings and slips				
		25	25	20	20	15
	0602.20	Edible fruit or nut trees, shrubs and bushes, grafted or not				
		10	10	10	15	15
	0602.30	Rhododendrons and azaleas, grafted or not				
		10	10	10	15	15
	0602.40	Roses, grafted or not				
		10	10	10	15	15
		Other :				
	0602.91	Mushroom spawn				
		10	10	10	15	15
	0602.99	Other				
		10	10	10	15	15
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.				
	0603.10	Fresh				
		100	100	100	95	95
	0603.09	Other				
		100	100	100	95	95

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
	0604.10	Mosses and lichens	100	100	100	95	95
		Other :					
	0604.91	Fresh	100	100	100	95	95
	0604.69	Other	100	100	100	95	95

CHAPTER 7

EDIBLE VEGETABLE AND CERTAIN ROOTS AND TUBERS

Notes :

1. This Chapter does not cover forage products of heading No. 12.14.

2. In headings Nos. 07.09, 07.10, 07.11, and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins aubergines, sweet corn (*Zea mays var saccharata*), fruits of the genus capsicum or of the genus Pimenta, fennel, parsley, chervil tarragon cress and sweet marjoram (*majorana hortensis* or *Origanum majorana*).

3. Heading No. 07.12 covers all dried vegetables of the kinds falling in headings Nos. 07.10 to 07.11, other than :

(a) dried leguminous vegetables, shelled (heading No. 07.13).

(b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04 ;

(c) flour, meal and flake of potatoes (heading No. 11.5) ;

(d) flour and meal of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).

(4) However, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta are excluded from this Chapter (heading No. 09.04).

07.01		Tomatoes, fresh or chilled.					
	0701.10	Seed	40	40	40	35	30
	0701.90	Other	40	40	40	35	30
07.02	0702.00	Potatoes, fresh or chilled	40	40	40	35	30
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.					
	0703.10	Onions and shallots ..	40	40	40	35	30
	0703.20	Garlic	40	40	40	35	30
	0703.90	Leeks and other alliaceous vegetables	40	40	40	35	30

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.					
	0704.10	Cauliflowers and headed broccoli	40	40	40	35	30
	0704.20	Brussels sprouts	40	40	40	35	30
	0704.90	Other	40	40	40	35	30
07.05		Lettuce (<i>Lactuca Sativa</i>) and chicory (<i>Cichorium spp.</i>) fresh or chilled.					
		Lettuce :					
	0705.11	Cabbage lettuce (head lettuce)	40	40	40	35	30
	0705.19	Other	40	40	40	35	30
		Chicory :					
	0705.21	Witloof chicory (<i>Cichorium intybus vari foliosum</i>) ..	40	40	40	35	30
	0705.29	Other	40	40	40	35	30
07.06		Carrots, turnips, salad beet-root, salsify, celeriac, radishes and similar edible roots, fresh or chilled.					
	0706.10	Carrots and turnips ..	40	40	40	35	30
	0706.90	Other	40	40	40	35	30
07.07	0707.00	Cucumbers and gherkins, fresh or chilled.					
	0708.10	Peas (<i>Pisum sativum</i>) ..	40	40	40	35	30
	0708.20	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	40	40	40	35	30
	0708.90	Other leguminous vegetables	40	40	40	35	30
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.					
07.09		Other vegetables, fresh or chilled.					
	0709.10	Globe artichokes	40	40	40	35	30
	0709.20	Asparagus	40	40	40	35	30
	0709.30	Aubergines (egg-plants) ..	40	40	40	35	30
	0709.40	Celery other than celeriac ..	40	40	40	35	30
	0709.51	Mushrooms	115	115	105	95	95
	0709.52	Truffles	115	115	105	95	95
	0707.60	Fruits of the genus <i>Capsicum</i> or of the genus <i>pimenta</i>	40	40	40	35	30
	0709.70	Spinach, New Zealand spinach and orache spinach (garden spinach)	40	40	40	35	30
	0709.90	Other	40	40	40	35	30
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	0710.10	Potatoes	40	40	40	35	30
		Leguminous vegetables, shelled or unshelled :					
	0710.21	Peas (<i>Pisum sativum</i>) ..	40	40	40	35	30
	0710.22	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	40	40	40	35	30
	0710.29	Other	40	40	40	35	30
	0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach)	40	40	40	35	30
	0710.40	Sweet corn	40	40	40	35	30
	0710.80	Other vegetables	40	40	40	35	30
	0710.90	Mixtures of vegetables ..	40	40	40	35	30
07.11		Vegetables provisionally pre- served (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.					
	0711.10	Onions	40	40	40	35	30
	0711.20	Olives	40	40	40	35	30
	0711.30	Capers	40	40	40	35	30
	0711.40	Cucumbers and gherkins ..	40	40	40	35	30
	0711.90	Other vegetables ; mixtures of vegetables	40	40	40	35	30
07.12.		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.					
	0712.10	Potatoes whether or not cut or sliced but not further prepared	40	40	40	35	30
	0712.20	Onions	40	40	40	35	30
	0712.30	Mushrooms and truffles ..	115	115	105	95	95
	0712.90	Other vegetables ; mixtures of vegetables	40	40	40	35	30
07.13.		Dried leguminous vegetables, shelled, whether or not skinned or split.					
	0713.10	Peas (<i>Pisum sativum</i>) ..	40	40	40	35	30
	0713.20	Chickpeas (<i>garbanzos</i>) ..	40	40	40	35	30
		Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) :					
	0713.31	Bean of the species <i>Vigna</i> <i>mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	40	40	40	35	30

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
	0713.32	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	40	40	40	35	30
	0713.33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) ..	40	40	40	35	30
	0713.39	Other	40	40	40	35	30
	0713.40	Lentils	40	40	40	35	30
	0713.50	Broad beans (<i>visia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>) ..	40	40	40	35	30
07.14	0713.90	Other Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced in the form of pellets ; sago pith.	40	40	40	35	30
	0714.10	Manioc (cassava)	40	40	40	35	30
	0714.20	Sweet potatoes	40	40	40	35	30
	0714.90	Other	40	40	40	35	30

CHAPTER 8

EDIBLE FRUIT and NUTS ; PEEL of CITRUS FRUIT or MELONS

Notes.

1. This Chapter does not cover inedible nuts or fruits.

2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.					
	0801.10	Coconuts	40	40	40	35	30
	0801.20	Brazil nuts	40	40	40	35	30
	0801.30	Cashew nuts	40	40	40	35	30
08.02		Other nuts, fresh or dried, whether or not shelled or peeled. Almonds :					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	0802.11	In shell	40	40	40	35	30
	0802.12	Shelled	40	40	40	35	30
		Hazelnuts or filberts (<i>Corylus spp</i>) :					
	0802.21	In shell	40	40	40	35	30
	0802.22	Shelled	40	40	40	35	30
		Walnuts					
	0802.31	In shell	40	40	40	35	30
	0802.32	Shelled	40	40	40	35	30
	0802.40	Chestnuts (<i>Castanea spp.</i>)	40	40	40	35	30
	0802.50	Pistachios	40	40	40	35	30
	0802.90	Other	40	40	40	35	30
08.03	0803.00	Bananas, including plantains, fresh or dried.	40	40	40	35	30
08.04		Dates, figs, pineapples, avocados, guavas, man- goes and mangosteens, fresh or dried.					
	0804.10	Dates	40	40	40	35	30
	0804.20	Pigs	40	40	40	35	30
	0804.30	Pineapples	40	40	40	35	30
	0804.40	Avocados	40	40	40	35	30
	804.50	Guavas, mangoes, and Mangosteens	40	40	40	35	30
08.05		Citrus fruit, fresh or dried.					
	0805.10	Oranges	40	40	40	35	30
	0805.20	Mandarins (including tan- gerines and satsumas) ; clementines, vilkings and similar citrus hybrids ..	40	40	40	35	30
	0805.30	Lemons (<i>Citrus lemon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>) ..	40	40	40	35	30
	0805.40	Grapefruit	40	40	40	35	30
	0805.90	Other	40	40	40	35	30
08.06		Grapes, fresh or dried.					
	0806.10	Fresh	40	40	40	35	30
	0806.20	Dried	40	40	40	35	30
08.07		Melons (including Water- melons) and papaws (papayas), fresh.					
	0807.10	Melons (including water- melons)	40	40	40	35	30
	0807.20	Papaws (papayas)	40	40	40	35	30

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
08.08		Apples, pears and quinces, fresh.					
	0808.10	Apples	40	40	40	35	30
	0808.20	Pears and quinces	40	40	40	35	30
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.					
	0809.10	Apricots	40	40	40	35	30
	0809.20	Cherries	40	40	40	35	30
	0809.30	Peaches, including nectarines	40	40	40	35	30
	0809.40	Plums and sloes	40	40	40	35	30
08.10		Other fruit, fresh.					
	0810.10	Strawberries	40	40	40	35	30
	0810.20	Raspberries, blackberries, mulberries and logan- berries	40	40	40	35	30
	0810.30	Black, white or red currants and gooseberries ..	40	40	40	35	30
	0810.40	Cranberries, bilberries and other fruits of the genus					
		Vaccinium	40	40	40	35	30
	0810.90	Other	40	40	40	35	30
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.					
	0811.10	Strawberries	40	40	40	35	30
	0811.20	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and goose- berries	40	40	40	35	30
	0811.90	Other	40	40	40	35	30
08.12		Fruit and nuts 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.					
	812.10	Cherries	40	40	40	35	30
	812.20	Strawberries	40	40	40	35	30
	812.90	Other	40	40	40	35	30

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
08.13		Fruit, dried, other than that of headings Nos 08.01 to 08.06 mixtures of nuts or dried fruits of this Chapter.					
	0813.10	Apricots	40	40	40	35	30
	0813.20	Prunes	40	40	40	35	30
	0813.30	Apples	40	40	40	35	30
	0813.40	Other fruit	40	40	40	35	30
	0813.50	Mixtures of nuts or dried fruits of this Chapter ..	40	40	40	35	30
08.14	0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	40	40	40	35	30

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

Notes .

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

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading ;

(b) Mixtures of two or more of the products of different headings are to be classified in heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter ; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading No. 12.11.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
09.01		Coffee whether or not roasted or decaffeinated ; coffee husks and skins ; coffee substitutes containing coffee in any proportion.					
		Coffee, not roasted :					
	0901.11	Not decaffeinated	15	15	15	15	15
	0901.12	Decaffeinated	15	15	15	15	15
		Coffee, roasted :					
	0901.21	Not decaffeinated	35	35	35	30	30
	0901.22	Decaffeinated	35	35	35	30	30
	0901.30	Coffee husks and skins	15	15	15	15	15
	0901.40	Coffee substitutes containing coffee	35	35	35	30	30
09.02		Tea					
	0902.10	Green tea (not fermented) in immediate packings of a content not exceeding 3kg	35	35	35	30	30
	0902.20	Other green tea (not fermented)	35	35	35	30	30
	0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	35	35	35	30	30
	0902.40	Other black tea (fermented) and other partly fermented tea	35	35	35	30	30
09.03	0903.00	Mate	35	35	35	30	30
09.04		Pepper of the genus Piper ; dried or crushed ground fruits of the genus Capsicum or of the genus Pimenta.					
		Pepper :					
	0904.11	Neither crushed nor ground	35	35	35	30	30
	0904.12	Crushed or ground	35	35	35	30	30
	0904.20	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	35	35	35	30	30
09.05	0905.00	Vanilla	10	10	10	15	15
09.06		Cinnamon and cinnamon-tree flowers					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	0906.10	Neither crushed nor ground	10	10	10	15	15
	0906.20	Crushed or ground	10	10	10	15	15
09.07	0907.00	Cloves (whole fruit, cloves and steps)	10	10	10	15	15
09.08		Nutmeg, mace and cardamoms					
	0908.10	Nutmeg	10	10	10	15	15
	0908.20	Mace	10	10	10	15	15
	0908.30	Cardamom	10	10	10	15	15
09.09		Seeds of anise, badian fennel, coriander, cumin, caraway or juniper.					
	0909.10	Seeds of anise or badian	10	10	10	15	15
	0909.20	Seeds of coriander	10	10	10	15	15
	0909.30	Seeds of cumin	10	10	10	15	15
	0909.40	Seeds of caraway	10	10	10	15	15
	0909.50	Seeds of fennel or juniper	10	10	10	15	15
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices ..					
	0910.10	Ginger	20	20	20	15	15
	0910.20	Saffron	10	10	10	15	15
	0910.30	Turmeric (curcuma)	10	10	10	15	15
	0910.40	Thyme ; bay leaves	10	10	10	15	15
	0910.50	Curry	10	10	10	15	15
		Other spices :					
	0910.91	Mixtures referred to in Note 1 (b) to this Chapter	20	20	20	25	25
	0910.99	Other	20	20	20	25	25

CHAPTER 10

CEREALS

Notes.

1.—(a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in heading No. 10.06.

2.—Heading No. 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

1.—The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
10.01		Wheat and meslin.					
	1001.10	Durum wheat	20	20	20	15	15
	1001.90	Other	20	20	20	15	15
10.02	1002.00	Rye.	20	20	20	15	15
10.03	1003.00	Barley.	20	20	20	15	15
10.04	1004.00	Oats.	20	20	20	15	15
10.05		Maize (corn). ..					
	1005.10	Seed	20	20	20	15	15
	1005.90	Other	20	20	20	15	15
10.06		Rice.					
	1006.10	Rice in the husk (paddy or rough)	20	20	20	15	15
	1006.20	Husked (brown) rice ..	35	35	35	30	30
	1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed ..	20	20	20	15	15
	1006.40	Broken rice	20	20	20	15	15
10.07	1007.00	Grain sorghum. ..	20	20	20	15	15
10.08		Buckwheat, millet and canary seed ; other cereals.					
	1008.10	Buckwheat	20	20	20	15	15
	1008.20	Millet	20	20	20	15	15
	1008.30	Canary seed	20	20	20	15	15
	1008.90	Other cereals	20	20	20	15	15

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY ; MALT ; STARCHES ; INULIN ; WHEAT GLUTEN
Notes.

1.—This Chapter does not cover :

- Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01) ;
- Prepared flours, meals or starches of heading No. 19.01 ;
- Corn flakes or other products of heading No. 19.04 ;
- Vegetables, prepared or preserved, of heading No. 20.01, 20.04 or 20.05 ;
- Pharmaceutical products (Chapter 30) ; or
- Starches having the character of perfumery, cosmetics or toilet preparations (Chapter 33).

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

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

Otherwise, they fall in heading No. 23.02.

(B) Products falling in this Chapter under the above provisions shall be classified in heading No. 11.01 or 11.02 if the percentage passing through a woven metal wire cloth 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 in heading No. 11.03 or 11.04

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

3.—For the purposes of heading No. 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which :

(a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2mm ;

(b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25mm.

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
11.01	1101.00	Wheat or meslin flour	30	30	30	25	25
11.02		Cereal flours other than of wheat or meslin					
	1102.10	Rye flour	30	30	30	25	25
	1102.20	Maize (corn) flour ..	30	30	30	25	25
	1102.30	Rice flour	30	30	30	25	25
	1102.90	Other	30	30	30	25	25
11.03		Cereal groats, meal and pellets.					
		Groats and meal :					
	1103.11	Of wheat	30	30	30	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
11.04	1103.12	Of oats	30	30	30	25	25
	1103.13	Of maize (corn) .. .	30	30	30	25	25
	1103.14	Of rice	30	30	30	25	25
	1103.19	Of other cereals .. .	30	30	30	25	25
		Pellets :					
	1103.21	Of wheat	30	30	30	25	25
	1103.29	Of other cereals .. .	30	30	30	25	25
		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or ki- bbled), except rice of head- ing No. 10.06 ; germ of cereals, whole, rolled flaked or ground.					
		Rolled or flaked grains :					
	1104.11	Of barley	30	30	30	25	25
	1104.12	Of oats	30	30	30	25	25
	1104.19	Of other cereals .. .	30	30	30	25	25
		Other worked grains (for example, hulled, pearled, sliced or kibbled) :					
	1104.21	Of barley	30	30	30	25	25
	1104.22	Of oats	30	30	30	25	25
	1104.23	Of maize (corn) .. .	30	30	30	25	25
	1104.29	Of other cereals .. .	30	30	30	25	25
	1104.30	Germ of cereals, whole, rolled, flaked or ground	30	30	30	25	25
11.05		Flour, meal and flakes of potatoes.					
	1105.10	Flour and meal .. .	30	30	30	25	25
11.06	1105.20	Flakes	30	30	30	25	25
		Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 ; flour, meal and powder of the products of Chapter 8.					
	1106.10	Flour and meal of the dried leguminous vegetables of heading No. 07.13 .. .	30	30	30	25	25
	1106.20	Flour and meal of sago, roots or tubers of heading No. 07.14	30	30	30	25	25
	1106.30	Flour, meal and powder of the products of Chapter 8	30	30	30	25	25
11.07		Malt, whether or not roasted.					
	1107.10	Not roasted	30	30	30	25	25
	1107.20	Roasted	30	30	30	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
11.08.		Starches : inulin.					
		Starches :					
	1108.11.	Wheat starch	30	30	30	25	25
	1108.12.	Maize (corn) starch ..	30	30	30	25	25
	1108.13.	Potato starch	30	30	30	25	25
	1108.14.	Manioc (cassava) starch ..	30	30	30	25	25
	1108.19.	Other starches	30	30	30	25	25
	1108.20.	Inulin	30	30	30	25	25
11.09.	1109.00.	Wheat gluten, whether or not dried.	30	30	30	25	25

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS ; MISCELLANEOUS GRAINS, SEEDS AND FRUIT ;
INDUSTRIAL OR MEDICINAL PLANTS ; STRAW AND FODDER

Notes.

1. Heading No. 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading No. 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings Nos. 23.04 to 23.06.

3. For the purposes of heading No. 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches, (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading No. 12.09 does not, however, apply to the following even if for sowing

- (a) Leguminous vegetables or sweet corn (Chapter 7) ;
- (b) Spices or other products of Chapter 9 ;
- (c) Cereals (Chapter 10) ; or
- (d) Products of headings Nos. 12.01 to 12.07 or 12.11.

4. Heading No. 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.11 does not, however, apply to :

- (a) Medicaments of Chapter 30 ;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33 ; or
- (c) Insecticides, fungicides, herbicides disinfectants or similar products of heading No. 38.08.

5. For the purposes of heading No. 12.12, the term seaweeds and other algae does not include :

- (a) Dead single cell-micro-organisms of heading No. 21.02 ;
- (b) Cultures of micro-organisms of heading No. 30.02 ; or
- (c) Fertilisers of heading No. 31.01 or 31.05.

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
12.01	1201.00	Soya beans, whether or not broken	15	15	15	15	15
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.					
	1202.10	In shell	15	15	15	15	15
	1202.20	Shelled, whether or not broken	15	15	15	15	15
12.03	1203.00	Copra	15	15	15	15	15
12.04	1204.00	Linseed, whether or not broken	15	15	15	15	15
12.05	1205.00	Rape or colza seeds, whether or not broken	15	15	15	15	15
12.06	1206.00	Sunflower seeds, whether or not broken	15	15	15	15	15
12.07		Other oil seeds and oleaginous fruits, whether or not broken.					
	1207.10	Palm nuts and kernels	15	15	15	15	15
	1207.20	Cotton seeds	15	15	15	15	15
	1207.30	Castor oil seeds	15	15	15	15	15
	1207.40	Sesamum seeds	15	15	15	15	15
	1207.50	Mustard seeds	15	15	15	15	15
	1207.60	Safflower seeds	15	15	15	15	15
		Other :					
	1207.91	Poppy seeds	15	15	15	15	15
	1207.92	Shea nuts (karite nuts)	15	15	15	15	15
	1207.99	Other	15	15	15	15	15
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.					
	1208.10	Of soya beans	20	20	20	25	25
	1208.90	Other	20	20	20	25	25
12.09		Seeds, fruit and spores, of a kind used for sowing.					
		Beet seed :					
	1209.11	Sugar beet seed	5	5	10	10	15
	1209.19	Other	5	5	10	10	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		Seeds of forage plants, other than beet seed :					
	1209.21	Lucerne (alfalfa) seed ..	5	5	10	10	15
	1209.22	Clover (<i>Trifolium spp.</i>) seed ..	5	5	10	10	15
	1209.23	Fescue seed ..	5	5	10	10	15
	1209.24	Kentucky blue grass (<i>Poa pratensis</i> L.) seed ..	5	5	10	10	15
	1209.25	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed ..	5	5	10	10	15
	1209.26	Timothy grass seed ..	5	5	10	10	15
	1209.29	Other ..	5	5	10	10	15
	1209.30	Seeds of herbaceous plants cultivated principally for their flowers ..	5	5	10	10	15
		Other :					
	1209.91	Vegetable seeds ..	5	5	10	10	15
	1209.99	Other ..	5	5	10	10	15
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets ; lupulin.					
	1210.10	Hop cones, neither ground nor powdered nor in the form of pellets ..	20	20	20	25	25
	1210.20	Hop cones, ground, powdered or in the form of pellets ; lupulin ..	20	20	20	25	25
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.					
	1211.10	Liquorice roots ..	10	10	10	15	15
	1211.20	Ginseng roots ..	10	10	10	15	15
	1211.90	other ..	10	10	10	15	15
12.12		Locust beans, seaweeds and other algie, sugar beet and sugar cane, fresh or dried, whether or not ground ; fruit stones and kernels and other vegetable products (including unroasted chicory, roots					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992- 1993	1993	1994
		of the variety, <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.					
	1212.10	Locust beans, including locust bean seeds ..	15	15	15	15	15
	1212.20	Seaweeds and other algae ..	15	15	15	15	15
	1212.30	Apricot, peach or plum stones and kernels ..	15	15	15	15	15
		Other :					
	1212.91	Sugar beet	15	15	15	15	15
	1212.92	Sugar cane	15	15	15	15	15
	1212.99	Other	15	15	15	15	15
12.13	1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	5	5	10	10	15
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.					
	1214.10	Lucerne (alfalfa) meal and pellets	5	5	10	10	15
	1214.90	Other	5	5	10	10	15

CHAPTER 13

LAC GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note

1. Heading No. 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to :

(a) Liquorice extract containing more than 10 per cent by weight of sucrose or put up as confectionery (heading No. 17.04) ;

(b) Malt extract (heading No. 19.01) ;

(c) Extracts of coffee, tea or mate (heading No. 21.01) ;

(d) Vegetable saps or extracts constituting alcoholic beverages, or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22) ;

(e) Camphor, glycyrrhizin or other products of heading No. 29.14 or 29.38 ;

(f) Medicaments of heading No. 30.03 or 30.04 or blood grouping reagents (heading No. 30.06) ;

- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.03) ;
 (h) Essential oils, concretes, absolutes, resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33) ; or
 (ij) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
13.01		Lac ; natural gums resins, gum-resins and balsams.					
	1301.10	Lac	15	15	15	15	15
	1301.20	Gum Arabic	15	15	15	15	15
	1301.90	Other	15	15	15	15	15
13.02		Vegetable saps and extracts pectic substances, pectinates and pectates ; agar-agar and other mucilages and thickeners whether or not modified, derived from vegetable products.					
		Vegetable saps and extracts :					
	1302.11	Opium	20	20	20	25	25
	1302.12	Of liquorice .. .	20	20	20	25	25
	1302.13	Of hops	20	20	20	25	25
	1302.14	Of pyrethrum or of the roots of plants containing rotenone	20	20	20	25	25
	1302.19	Other	20	20	20	25	25
	1302.20	Pectic substances, pectinates and pectates	20	20	20	25	25
		Mucilages and thickeners, whether or not modified, derived from vegetable products :					
	1302.31	Agar-agar	20	20	20	25	25
	1302.32	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	20	20	20	25	25
	1302.39	Other	20	20	20	25	25

CHAPTER 14

VEGETABLE PLAITING 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 applies, *inter alia*, to bamboos (whether or not split, sawn length wise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 44.04).

3. Heading No. 14.02 does not apply to wood wool (heading No. 44.05).

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

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, ushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).					
	1401.10	Bamboos	15	15	15	15	15
	1401.20	Rattans	15	15	15	15	15
	1401.90	Other	15	15	15	15	15
14.02		Vegetable materials of a kind used primarily as stuffing or as padding, (for example, Kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting materials.					
	1402.10	Kapok	15	15	15	15	15
		Other :					
	1402.91	Vegetable hair	15	15	15	15	15
	1402.99	Other	15	15	15	15	15
14.03		Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in banks or bundles.					
	1403.10	Broomcorn (sorghum vulgare var technicum)	15	15	15	15	15
	1403.90	Other	15	15	15	15	15
14.04		Vegetable products not elsewhere specified or included.					
	1404.10	Raw vegetable materials of a kind used primarily in dyeing or tanning	15	15	15	15	15
	1404.20	Cotton linters	15	15	15	15	15
		Other	15	15	15	15	15

SECTION III

Animal or Vegetable-Fats and Oil and Their Cleavage Products ;
Prepared Edible Fats; Animal or Vegetable Waxes

CHAPTER 15

Animal or Vegetable Fats and Oils and Their Cleavage Products.
Prepared Edible Fats ; Animal or Vegetable Waxes

Notes

1.—This Chapter does not cover :

- (a) Pig fat or poultry fat of heading No. 02.09 ;
- (b) Cocoa butter, fat or oil (heading No. 18.04) ;
- (c) Edible preparations containing by weight more than 15 per cent of the products of heading No. 04.05 (generally Chapter 21) ;
- (d) Greaves (heading No. 23.01) or residues of headings Nos 23.04 to 23.06 ;
- (e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI ; or
- (f) Factice derived from oils (heading No. 40.02).

2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).

3. Heading No. 15.18 does not cover fats or oils or their fractions merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fat and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.22.

Heading H.S.
No. Code

Customs Duty Rate
1988- 1990- 1992 1993 1994
1989 1991

15.01	1501.00	Lard ; other pig fat and poultry fat, rendered, whether or not pressed or solvent extracted	20	20	20	25	25
15.02	1502.00	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted	20	20	20	25	25
15.03	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil mixed or otherwise prepared not emulsified or mixed or otherwise prepared	20	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.					
	1504.10	Fish-liver oils and their fractions	20	20	20	25	25
	1504.20	Fats and oils and their fractions, of fish, other than liver oils	20	20	20	25	25
	1504.30	Fats and oils and their fractions, of marine mammals	20	20	20	25	25
15.05		Wool grease and fatty substances derived therefrom (including lanolin).					
	1505.10	Wool grease, crude ..	20	20	20	25	25
	1505.90	Other	20	20	20	25	25
15.06	1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. ..	20	20	20	25	25
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.					
	1507.10	Crude oil, whether or not degummed.	20	20	20	25	25
	1507.90	Other	20	20	20	25	25
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.					
	1508.10	Crude Oil	30	30	30	25	25
	1506.90	Other	30	30	30	25	25
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.					
	1509.10	Virgin	20	20	20	25	25
	1509.90	Other	20	20	20	25	25
15.10	1510.00	Other oils and their fractions, obtained solely from olives, whether					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
15.11		or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09 ..	20	20	20	25	25
		Palm oil and its fractions, whether or not refined, but not chemically modified.					
	1511.10	Crude Oil	30	30	30	25	25
	1511.90	Other	30	30	30	25	25
15.12		Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified.					
		Sunflower-seed or safflower oil and their fractions:					
	1512.11	Crude oil.. ..	20	20	20	25	25
	1512.19	Other	20	20	20	25	25
		Cotton-seed oil and its fractions:					
	1512.21	Crude oil, whether or not gossypol has been removed	20	20	20	25	25
	1512.29	Other	20	20	20	25	25
15.13		Coconut (copra), palm kernel or babassu oil and their fractions, whether or not refined, but not chemically modified.					
		Coconut (copra) oil and its fractions:					
	1513.11	Crude oil.. ..	20	20	20	25	25
	1513.19	Other	20	20	20	25	25
		Palm kernel or babassu oil and their fractions:					
	1513.21	Crude oil.. ..	30	30	30	25	25
	1513.29	Other	30	30	30	25	25
15.14		Rape, coza or mustard oil and their fractions, whether or not refined, but not chemically modified.					
	1514.10	Crude oil	20	20	20	25	25
	1514.90	Other	20	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. Linseed oil and its fractions ;					
	1515.11	Crude oil.. ..	20	20	20	25	25
	1515.19	Other Maize (corn) oil and its fractions ;	20	20	20	25	25
	1515.21	Crude oil.. ..	20	20	20	25	25
	1515.29	Other	20	20	20	25	25
	1515.30	Castor oil and its fractions	20	20	20	25	25
	1515.40	Tung oil and its fractions	20	20	20	25	25
	1515.50	Sesame oil and its fractions	20	20	20	25	25
	1515.60	Jojoba oil and its fractions	20	20	20	25	25
	1515.90	Other	20	20	20	25	25
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined but not further prepared.					
	1516.10	Animal fats and oils and their fractions ..	20	20	20	25	25
	1516.20	Vegetable fats and oils and their fractions ..	20	20	20	25	25
15.17		Margarine ; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.					
	1517.10	Margarine, excluding liquid margarine	100	90	80	70	60
	1517.90	Other	100	90	80	70	60

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
15.18	1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16 ; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.					
15.19		Industrial monocarboxylic fatty acids; acid oils from refining ; industrial fatty alcohols.					
		Industrial monocarboxylic fatty acids :					
	1519.11	Stearic acid	20	20	20	25	25
	1519.12	Oleic acid	20	20	20	25	25
	1519.13	Tall oil fatty acids ..	20	20	20	25	25
	1519.19	Other	20	20	20	25	25
	1519.20	Acid oils from refining ..	20	20	20	25	25
	1519.30	Industrial fatty alcoholic	20	20	20	25	25
15.20		Glycerol (glycering), whether or not pure ; glycerol waters and glycerol lyes.					
	1520.10	Glycerol (glycerine), crude ; glycerol waters and glycerol lyes	20	20	20	25	25
	1520.90	Other, including synthetic glycerol	20	20	20	25	25
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.					
	1521.10	Vegetable waxes ..	20	20	20	25	25
	1521.90	Other	20	20	20	25	25
15.22	1522.00	Degras ; residues resulting from the treatment of fatty substances or animal or vegetable waxes. ..	20	20	20	25	25

SECTION IV

Prepared Foodstuffs ; Beverages, Spirits and Vinegar : Tobacco and Manufactured Tobacco Substitutes

Note

1.—In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Notes

1.—This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3.

2.—Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

Sub-heading Notes

1.—For the purposes of sub-heading No. 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This sub-heading takes precedence over all other sub-headings of heading No. 16.02.

2.—The fish and crustaceans specified in the sub-headings of heading No. 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
16.01	1601.00	Sausages and similar products of meat, meat offal or blood: food preparations based on these products	45	45	45	45	45
16.02		Other prepared or preserved meat, meat offal or blood.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	1602.10	Homogenised preparations	45	45	45	45	45
	1602.20	Of liver of any animal .. Of poultry of heading No. 01.05.	45	45	45	45	45
	1602.31	Of turkeys	45	45	45	45	45
	1602.39	Other Of swine :	45	45	45	45	45
	1602.41	Hams and cuts thereof ..	45	45	45	45	45
	1602.42	Shoulders and cuts thereof	45	45	45	45	45
	1602.49	Other, including mixtures	45	45	45	45	45
	1602.50	Of bovine animals ..	45	45	45	45	45
	1602.90	Other, including prepara- tions of blood of any animal	45	45	45	45	45
16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	100	100	100	95	95
16.04		Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs. Fish, whole or in pieces, but not minced.					
	1604.11	Salmon	70	70	70	70	70
	1604.12	Herrings	70	70	70	70	70
	1604.13	Sardines, sardinells and brisling or sprats ..	70	70	70	70	70
	1604.14	Tunas, skipjack and Atlantic bonito (<i>Sarda Spp.</i>) ..	70	70	70	70	70
	1604.15	Mackerel	70	70	70	70	70
	1604.16	Anchovies	70	70	70	70	70
	1604.19	Other	70	70	70	70	70
	1604.20	Other prepared or preserved fish	70	70	70	70	70
	1604.30	Caviar and caviar substitutes	80	80	80	70	70
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.					
	1605.10	Crab	70	70	70	70	70
	1605.20	Shrimps and prawns ..	70	70	70	70	70
	1605.30	Lobster	70	70	70	70	70
	1605.40	Other crustaceans	70	70	70	70	70
	1605.90	Other	70	70	70	70	70

CHAPTER 17

Sugars and Sugar Confectionery

Note

1. This Chapter does not cover :

- (a) Sugar confectionery containing cocoa (heading No. 18.06) ;
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.40 ; or
- (c) Medicaments or other products of Chapter 30.

Sub-heading Note

1. For the purposes of sub-headings Nos 1701.11 and 1701.12, 'raw sugar' means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.50

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992	1993	1994
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.					
	Raw sugar not containing added flavouring or colouring matter ;					
1701.11	Cane sugar	50	50	50	45	40
1701.12	Beet sugar	50	50	50	45	40
	Other :					
1701.91	Containing added flavouring or colouring matter ..	50	50	50	45	40
1701.99	Other	50	50	50	45	40
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form ; sugar syrups not containing added flavouring or colouring matter ; artificial honey, whether or not mixed with natural honey ; caramel.					
1702.10	Lactose and lactose syrup ..	50	50	50	45	40
1702.20	Maple sugar and maple syrup.	50	50	50	45	40
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	50	50	50	45	40
1702.40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	50	50	50	45	40

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
	1702.50	Chemically pure fructose ..	50	50	50	45	40
	1702.60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	50	50	50	45	40
	1702.90	Other, including invert sugar	50	50	50	45	40
17.03		Molasses resulting from the extraction or refining of sugar					
	1703.10	Cane molasses	25	25	25	25	25
	1703.90	Other	25	25	25	25	25
17.04		Sugar confectionery including white chocolate), not containing cocoa.					
	1704.10	Chewing gum, whether or not sugar coated	50	50	50	45	40
	1704.90	Other	50	50	50	45	40

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes

1.—This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2.—Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

18.01	1801.00	Cocoa beans, whole or broken, raw or roasted.	20	20	20	15	15
18.02	1802.00	Cocoa shells, husks, skins and other cocoa waste.	20	20	20	15	15
18.03		Cocoa paste, whether or not defatted.					
	1803.10	Not defatted.	30	30	30	25	25
	1803.20	Wholly or partly defatted.	30	30	30	25	25
18.04	1804.00	Cocoa butter, fat and oil	30	30	30	25	25
18.05	1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	30	30	30	25	25
18.06		Chocolate and other food preparations containing cocoa.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
1806.10		Cocoa powder, containing added sugar or other sweetening matter ..	45	45	45	40	35
1806.20		Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	50	50	50	45	45
		Other, in blocks, slabs or bars.					
1806.31		Filled	45	45	45	40	40
1806.32		Not filled	45	45	45	40	40
1806.90		Other	45	45	45	40	40

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK ;
PASTRYCOOKS PRODUCTS*Notes*

1.—This Chapter does not cover :

(a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16) ;

(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09) ; or

(c) Medicaments or other products of Chapter 30.

2.—In this Chapter the expressions "flour" and "meal" mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.

3.—Heading No. 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).

4.—For the purposes of heading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

19.01

Malt extract ; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50—not elsewhere specified or included food preparations of

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10% not elsewhere specified or included.					
	1901.10	Preparations for infant use, put up for retail sale	30	30	30	30	30
	1901.20	Mixes and doughs for the preparation of bakers wares of heading No. 19.05	20	20	20	25	25
	1901.90	Other	40	40	40	40	40
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared.					
		Uncooked pasta, not stuffed or otherwise prepared :					
	1902.11	Containing eggs	40	40	40	40	40
	1902.19	Other	40	40	40	40	40
	1902.20	Stuffed pasta, whether or not cooked or otherwise prepared	40	40	40	40	40
	1902.30	Other pasta	40	40	40	40	40
	1902.40	Couscous	40	40	40	40	40
19.03	1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings, or in similar forms.	40	40	40	40	40
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes) ; cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	1904.10.	Prepared foods obtained by the swelling or roasting of cereals or cereal products	40	40	40	40	40
	1904.90	Other	40	40	40	40	40
19.05		Bread, pastry, cakes, biscuits and other bakers wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.					
	1905.10	Crispbread	40	40	40	40	40
	1905.20	Gingerbread and the like	40	40	40	40	40
	1905.30	Sweet biscuits ; waffles and wafers.	40	40	40	40	40
	1905.40	Rusks, toasted bread and similar toasted products	40	40	40	40	40
	1905.90	Other	40	40	40	40	40

CHAPTER 20

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

Notes

1. This Chapter does not cover :

(a) Vegetables, fruit or nuts, prepared or preserved the processes specified in Chapter 7, 8 or 11 ;

(b) Food preparations containing more than 20 % by weight of sausage, meat, meal offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16) ; or

(c) Homogenised composite food preparations of heading No. 21.04.

2. Headings Nos. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.01) or chocolate confectionery (heading No. 18.06).

3. Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 20.02.

5. For the purposes of heading No. 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Sub-heading Notes

1. For the purposes of sub-heading No. 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables sub-heading No. 2005.10 takes precedence over all other sub-headings of heading No. 20.05.

2.—For the purposes of sub-heading No. 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation other purposes. These preparations may contain a small quantity of visible pieces of fruit.

Sub-heading No. 2007.10 takes precedence over all other sub-headings of heading No. 20.07.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
20.01		Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.				
	2001.10	Cucumbers and gherkins	40	40	40	40
	2002.20	Onions	40	40	40	40
	2002.90	Other	40	40	40	40
20.02		Tomatoes prepared or pre- served otherwise than by vinegar or acetic acid.				
	2002.10	Tomatoes, whole or in pieces	40	40	40	40
	2002.90	Other	40	40	40	40
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.				
	2003.10	Mushrooms	100	100	100	95
	2003.20	Truffles	100	100	100	95
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen.				

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	2004.10	Potatoes	40	40	40	40	40
	2004.90	Other vegetables and mix- tures of vegetables ..	40	40	40	40	40
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.					
	2005.10	Homogenised vegetables	40	40	40	40	40
	2005.20	Potatoes	40	40	40	40	40
	2005.30	Sauerkraut	40	40	40	40	40
	2005.40	Peas (<i>Pisum sativum</i>) ..	40	40	40	40	40
		Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)					
	2005.51	Beans, shelled	40	40	40	40	40
	2005.59	Other	40	40	40	40	40
	2005.60	Asparagus	40	40	40	40	40
	2005.70	Olives	40	40	40	40	40
	2005.80	Sweet corn (<i>Zea mays var. saccharata</i>)	40	40	40	40	40
	2005.90	Other vegetables and mix- tures of vegetables ..	40	40	40	40	40
20.06	2006.00	Fruit, nuts, fruit-peel and other parts of plants, pre- served by sugar (drained, glazed or crystallised).	40	40	40	40	40
20.07		Jams, fruit jellies, marma- lades, fruit or nut puree, and fruit or nut pastes being cooked preparations, whether or not containing added sugar or other sweetening matter.					
	2007.10	Homogenised preparations Other :	60	60	60	50	45
	2007.91	Citrus fruit	60	60	60	50	45
	2007.99	Other	60	60	60	50	45
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.					
		Nuts, ground-nuts and other seeds, whether or not mixed together :					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	2008.11	Ground-nuts	40	40	40	40
	2008.19	Other, including mixtures	40	40	40	40
	2008.20	Pineapples	40	40	40	40
	2008.30	Citrus fruit	40	40	40	40
	2008.40	Pears	40	40	40	40
	2008.50	Apricots	40	40	40	40
	2008.60	Cherries	40	40	40	40
	2008.70	Peaches	40	40	40	40
	2008.80	Strawberries	40	40	40	40
		Other, including mixtures other than those of sub- heading No. 2008.19 ..				
	2008.91	Palm hearts	40	40	40	40
	2008.92	Mixtures	40	40	40	40
	2008.99	Other	40	40	40	40
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.				
		Orange juice :				
	2009.11	Frozen	40	40	40	40
	2009.19	Other	40	40	40	40
	2009.20	Grapefruit juice	40	40	40	40
	2009.30	Juice of any other single citrus fruit	40	40	40	40
	2009.40	Pineapple juice	40	40	40	40
	2009.50	Tomato Juice	40	40	40	40
	2009.60	Grape Juice (including grape must)	40	40	40	40
	2009.70	Apple Juice	40	40	40	40
	2009.80	Juice of any other single fruit or vegetable ..	40	40	40	40
	2009.90	Mixtures of juices ..	40	40	40	40

CHAPTER 21

Miscellaneous Edible Preparations

Notes.

1.—This Chapter does not cover :

- (a) Mixed vegetables of heading No. 07.12 ;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01) ;
- (c) Spices or other products of headings Nos. 09.04 to 09.10 ;
- (d) Food preparations, other than the products described in heading No. 21.03 or 21.04 containing more than 20 per cent by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16) ;
- (e) Compound alcoholic preparations of a kind used for the manufacture of beverages of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0.5 % volume (heading No. 22.08) ;
- (f) Yeast put up as a medicament or other products of heading No. 30.03 or 30.04 ; or
- (g) Prepared enzymes of heading No. 35.07.

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

3.—For the purposes of heading No. 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. 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.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
21.01	Extracts, essences and concentrates, of coffee tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate ; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.					
2101.10	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	40	40	40	40	40

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	2101.20	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	40	40	40	40	40
	2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof ..	40	40	40	40	40
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.					
	2102.10	Active yeasts	20	20	20	25	25
	2102.20	Inactive yeasts; other single-cell micro-organisms, dead	20	20	20	25	25
	2102.30	Prepared baking powders	20	20	20	25	25
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard					
	2103.10	Soya sauce	60	60	60	40	40
	2103.20	Tomato ketchup and other tomato sauces	60	60	60	40	40
	2103.30	Mustard flour and meal and prepared mustard ..	60	60	60	40	40
	2103.90	Other	60	60	60	40	40
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.					
	2104.10	Soups and broths and preparations therefor ..	40	40	40	40	40
	2104.20	Homogenised composite food preparations ..	30	30	30	30	30

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
21-05	2105.00	Ice cream and other edible ice, whether or not containing cocoa	40	40	40	40	40
21-06		Food preparations not elsewhere specified or included.					
	2106.10	Protein concentrates and textured protein substances	40	40	40	40	40
	2106.90	Other	40	40	40	40	40

CHAPTER 22

Beverage, Spirits and Vinegar

Notes

1. This Chapter does not cover :

- (a) Sea water (heading No. 25.01) ;
- (b) Distilled or conductivity water or water of similar purity (heading No. 28.51) ;
- (c) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading No. 29.15) ;
- (d) Medicaments of heading No. 30.03 or 30.04 ; or
- (e) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 °C.

3. For the purposes of heading No. 22.02, the term non-alcoholic beverages means beverages of an alcoholic strength by volume not exceeding 0.5 per cent vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

Subheading Note.

1. For the purposes of sub heading No. 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured ; ice and snow.									
2201.10	Mineral waters and aerated waters 75 75 70 70 65									
2201.90	Other 75 75 70 70 65									

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.					
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured ..	50	50	50	45	45
	2202.90	Other	50	50	50	45	45
22.03	2209.00	Beer made from malt.	90	90	90	85	85
22.04		Wine of fresh grapes, including fortified wines ; grape must other than that of heading No. 20.09.					
	2204.10	Sparkling wine	110	110	110	100	100
		Other wine ; grape must with fermentation prevented or arrested by the addition of alcohol :					
	2204.21	In containers holding 2 liters or less	110	110	110	100	100
	2204.29	Other	110	110	110	100	100
	2204.30	Other grape must ..	110	110	110	100	100
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.					
	2205.10	In containers holding 2 liters or less	110	110	110	100	100
	2205.90	Other	110	110	110	100	100
22.06	2206.00	Other fermented beverages (for example, cider, perry mead)...	110	110	110	100	100
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher ; ethyl alcohol and other spirits, denatured of any strength.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	50	50	50	45	40
	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	50	50	50	45	40
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol ; spirits, liquors and other spirituous beverages ; compound alcoholic preparations of a kind used for the manufacture of beverages.					
	2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages	100	100	100	95	95
	2208.20	Spirits obtained by distilling grape wine or grape marc	100	100	100	95	95
	2208.30	Whiskies	100	100	100	95	95
	2208.40	Rum and tafia	100	100	100	95	95
	2208.50	Gin and Geneva	100	100	100	95	95
	2208.90	Other	100	100	100	95	95
22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid	40	40	40	40	40

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES : PREPARED ANIMAL FODDER

Note.

1.—Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by products of such processing.

23.01 Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption ; greaves.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
2301.10	Flours, meals and pellets, of meat or meat offal; greaves .. .. .	..	15	15	15	15
2301.20	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates .. .. .	..	15	15	15	15
23.02	Bran, sharps and other resi- dues, whether or not in the form of pellets, derived from the sifting, milling or other working, of cereals or of leguminous plants.					
2302.10	Of maize (corn) .. .. .	..	15	15	15	15
2302.20	Of rice .. .. .	..	15	15	15	15
2302.30	Of wheat .. .. .	..	15	15	15	15
2302.40	Of other cereals .. .. .	..	15	15	15	15
2302.50	Of leguminous plants .. .. .	..	15	15	15	15
23.03	Residues of starch manu- facture and similar resi- dues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.					
2303.10	Residues of starch manu- facture and similar residues.	..	15	15	15	15
2303.20	Beetpulp, bagasse and other waste of sugar manufacture.	..	15	15	15	15
2303.30	Brewing or distilling dregs and waste. .. .. .	..	15	15	15	15
23.04	2304.00 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya- bean oil .. .. .	..	15	15	15	15
23.05	2305.00 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil .. .. .	..	35	35	35	35

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading Nos. 23.04 or 23.05					
2306.10	Of cotton seeds	15	15	15	15	15
2306.20	Of linseed	15	15	15	15	15
2306.30	Of sunflower seeds	15	15	15	15	15
2306.40	Of rape or colza seeds	15	15	15	15	15
2306.50	Of coconut or copra	15	15	15	15	15
2306.60	Of palm nuts or Kernels	15	15	15	15	15
2306.90	Other	15	15	15	15	15
23.07	2307.00 Wine lees : argol	15	15	15	15	15
23.08	Vegetable materials and Vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.					
2308.10	Acorns and horse-chest-nuts	15	15	15	15	15
2308.90	Other	15	15	15	15	15
23.09	Preparations of a kind used in animal feeding.					
2309.10	Dog or cat food, put up for retail sale	45	45	45	40	40
2309.90	Other	45	45	45	40	40

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
24.01	Unmanufactured tobacco ; tobacco refuse.					
2401.10	Tobacco, not stemmed/stripped	15	15	15	15	15
2401.20	Tobacco, Partly or wholly stemmed/stripped	15	15	15	15	15
2401.30	Tobacco refuse	15	15	15	15	15

24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.10	Cigars, cheroots and cigarillos, containing tobacco	₦25 per 1,000 sticks
2402.20	Cigarettes containing tobacco ..	₦25 per 1,000 sticks
2402.90	Other	₦25 per 1,000 sticks
24.03	Other manufactured tobacco and manufactured tobacco substitutes ; "homogenised" or "reconstituted" tobacco ; tobacco extracts and essences.	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	₦25 per 1,000 sticks
	Other	
2403.91	"Homogenised or "reconstituted" tobacco ..	₦25 per 1,000 sticks
2403.99	Other	

SECTION V

MINERAL PRODUCTS

CHAPTER 25

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

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products 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 (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover :

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02) ;
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.21) ;
- (c) Medicaments or other products of Chapter 30 ;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33) ;
- (e) Setts, curbstones or flagstones (heading No. 68.01) ; mosaic cubes or the like (heading No. 68.02) ; roofing, facing or damp course slates (heading No. 68.03) ;
- (f) Precious or semi-precious stones (heading No. 71.02 or 71.03) ;

(g) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading No. 38.23 ; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01) ;

(h) Billiard Chalks (heading No. 95.04) ; or

(i) Writing or drawing chalks or tailors, chalks (heading No. 96.09).

3.—Any products classifiable in heading No. 25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.

4.—Heading No. 25.30 applies, inter alia, to ; vermiculite, perlite and chlorites, unexpanded ; earth colours, whether or not calcined or mixed together ; natural micaceous iron oxides ; meerschaum (whether or not in polished pieces) ; amber ; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding ; jet ; strontianite (whether or not calcined), other than strontium oxide ; broken pottery.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
25.01	2501.00	Salt (including table salt and denatured salt) pure and sodium chloride, whether or not in aqueous solutions ; sea water.	15	15	15	15	15
25.02	2502.00	Unroasted iron pyrites	15	15	15	15	15
25.03		Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.					
	2503.10	Crude or unrefined sulphur	15	15	15	15	15
	2503.90	Other	15	15	15	15	15
25.04		Natural graphite					
	2504.10	In powder or in flakes	15	15	15	15	15
	2504.90	Other	15	15	15	15	15
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing, sands of Chapter 26.					
	2505.10	Silica sands and quartz sands	15	15	15	15	15
	2505.90	Other	15	15	15	15	15
25.06		Quartz (other than natural sands) ; quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
	2506.10	Quartz Quartzite :	15	15	15	15	15
	2506.21	Crude or roughly trimmed	15	15	15	15	15
	2506.29	Other	15	15	15	15	15
25.07	2507.00	Kaolin and other kaolinic clays, whether or not calcined	15	15	15	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
25-08		Other clays (not including expanded clays of heading No. 68.06) andalusite kyanite and sillimanite, whether or not calcined ; mullite ; chamotte or dinas earths.					
	2508.10	Bentonite	15	15	15	15	15
	2508.20	Decolourising earths and fuller's earth	15	15	15	15	15
	2508.30	Fire-clay	15	15	15	15	15
	2508.40	Other clays	15	15	15	15	15
	2508.50	Andalusite, kyanite and sillimanite	15	15	15	15	15
	2508.60	Mullite	15	15	15	15	15
	2508.70	Chamotte or dinas earths	15	15	15	15	15
25.09	2509.00	Chalk	15	15	15	15	15
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk ..					
	2510.10	Unground	15	15	15	15	15
	2510.20	Ground	15	15	15	15	15
25.11		Natural barium sulphate (barytes) ; natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.					
	2511.10	Natural barium sulphate (barytes)	15	15	15	15	15
	2511.20	Natural barium carbonate (witherite)	15	15	15	15	15
25.12	2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. ..	15	15	15	15	15
25.13		Pumice stone ; emery ; natural corundrum, natural garnet and other natural abrasives, whether or not heat-treated.					
		Pumice stone:					
	2513.11	Crude or in irregular pieces, including crushed pumice ("bimskies")	15	15	15	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	2513.19	Other	15	15	15	15	15
		Emery, natural corundum, natural garnet and other natural abrasives :					
	2513.21	Crude or in irregular pieces	15	15	15	15	15
	2513.29	Other	15	15	15	15	15
25.14	2514.00	Slate, whether or not rough- ly trimmed or merely cut, by sawing of otherwise into blocks or slabs of a rectangular (including square) shape.	15	15	15	15	15
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, alabaster and, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
		Marble and travertine :					
	2515.11	Crude or roughly trimmed	15	15	15	15	15
	2551.12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15	15	15	15	15
	2515.20	Ecaussine and other calcareous monumental or building stone; alabasters	15	15	15	15	15
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
		Granite :					
	2516.11	Crude or roughly trimmed	15	15	15	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
2516.12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. Sandstone :	15	15	15	15	15
2516.21	Crude or roughly trimmed	15	15	15	15	15
2516.22	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	15	15	15	15	15
2516.90	Other monumental or building stone.	15	15	15	15	15
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.					
2517.10	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated.	15	15	15	15	15
2517.20	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading No. 2517.10.	15	15	15	15	15
2517.30	Tarred macadam Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:	15	15	15	15	15
2517.41	Of marble	15	15	15	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
	2517.49	Other	15	15	15	15	15
25.18		Dolomite, whether or not calcined ; dolomite roughly trimmed or merely cut, by sawing or otherwise ; into blocks or slabs of a rectangular (including square) shape ; agglomerated dolomite (including tarred dolomite).					
	2518.10	Dolomite not calcined ..	15	15	15	15	15
	2518.20	Calcined dolomite ..	15	15	15	15	15
	2518.30	Agglomerated dolomite (including tarred dolomite)	15	15	15	15	15
25.19		Natural magnesium carbonate (magnesite) ; fused magnesia ; dead-burned (sintered magnesia, whether or not containing small quantities of other oxides added before sintering ; other magnesium oxide, whether or not pure.					
	2519.10	Natural magnesium carbonate (magnesite)	15	15	15	15	15
	2519.90	Other	15	15	15	15	15
25.20		Gypsum ; anhydrite ; pasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.					
	2520.10	Gypsum ; anhydrite ..	15	15	15	15	15
	2520.20	Plasters	15	15	15	15	15
25.21	2521.00	Limestone flux ; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement ..	15	15	15	15	15
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.					
	2522.10	Quicklime	15	51	15	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	2522.20	Slaked lime	15	15	15	15	15
	2522.30	Hydraulic lime	15	15	15	15	15
25.23		Portland cement, aluminous cement ("ciment fondu") slag cement, supersulphate cement and similar hydraulic cement, whether or not coloured in the form of clinkers.					
	2523.10	Cement clinkers	20	20	20	25	25
	2523.21	Portland cement : White cement, whether or not artificially coloured	20	20	20	25	25
	2523.29	Other	20	20	20	25	25
	2523.30	Aluminous cement ("ciment fondu")	20	20	20	25	25
	2523.90	Other hydraulic cements ..	20	20	20	25	25
25.24	2524.00	Asbestors	15	15	15	15	15
25.25		Mica, including splittings ; mica waste					
	2525.10	Crude mica and mica rifted into sheets or splittings ..	15	15	15	15	15
	2525.20	Mica powder	15	15	15	15	15
	2525.30	Mica waste	15	15	15	15	15
25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape ; talc.					
	2526.10.	Not crushed, not powdered	15	15	15	15	15
	2526.20.	Crushed or powdered ..	15	15	15	15	15
25.27	2527.00	Natural cryolite : natural chiolite.	15	15	15	15	15
25.28		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine ; natural boric acid containing not more than 85 % of H_2BO_3 calculated on the dry weight.					
	2528.10.	Natural sodium borates ..	15	15	15	15	15
	2528.90.	Other	15	15	15	15	15
25.29		Felspar ; leucite ; nepheline and nepheline syenite ; fluor spar	15	15	15	15	15
	2529.10.	Felspar	15	15	15	15	15
		Fluorspar.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
2529.21.	Containing by weight 97% or less of calcium fluoride	15	15	15	15	15
2529.22.	Containing by weight more than 97% of calcium fluoride	15	15	15	15	15
2529.30.	Leucite ; nepheline and nepheline syenite ..	15	15	15	15	15
25-30	Mineral substances not else- where specified or included.					
2530.10.	Vermiculite, perlite and chlorites, unexpanded ..	15	15	15	15	15
2530.20.	Kieserite, epsomite (natural magnesium sulphates)	15	15	15	15	15
2530.30.	Earth colours	15	15	15	15	15
2530.40.	Natural micaceous iron oxides	15	15	15	15	15
2530.90.	Other	15	15	15	15	15

CHAPTER 26

ORES, SLAG AND ASH

Notes.

1.—This Chapter does not cover.

(a) Slag or 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. 68.06) ;

(e) Waste or scrap of precious metal or of metal clad with precious metal (heading No. 71.12) ; or

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

2.—For the purposes of heading Nos. 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Heading Nos. 26.01 to 26.17 do not, however include minerals which have been submitted to processes not normal to the metallurgical industry.

3.—Heading No. 26.20 applies 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.

**26.01 Iron ores and concentrates,
including roasted iron
pyrites.**

Iron ores and concentrates,
other than roasted iron
pyrites ;

10 10 10 15 15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	2601.11	Non-agglomerated ..	10	10	10	15	15
	2601.12	Agglomerated ..	10	10	10	15	15
	2601.20	Roasted iron pyrites ..	10	10	10	15	15
26.02	2602.00	Manganese ores and concentrates, including mangiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight. ..	10	10	10	15	15
26.03	2603.00	Copper ores and concentrates	10	10	10	15	15
26.04	2604.00	Nickel ores and concentrates	10	10	10	15	15
26.05	2605.00	Cobalt ores and concentrates	10	10	10	15	15
26.06	2606.00	Aluminium ores and concentrates. ..	10	10	10	15	15
26.07	2607.00	Lead ores and concentrates	10	10	10	15	15
26.08	2608.00	Zinc ores and concentrates	10	10	10	15	15
26.09	2609.00	Tin ores and concentrates ..	10	10	10	15	15
26.10	2610.00	Chromium ores and concentrates ..	10	10	10	15	15
26.11	2611.00	Tungsten ores and concentrates ..	10	10	10	15	15
26.12		Uranium or thorium ores and concentrates	10	10	10	15	15
	2612.10	Uranium ores and concentrates ..	10	10	10	15	15
	2612.20	Thorium ores and concentrates ..	10	10	10	15	15
26.13		Molybdenum ores and concentrates.					
	2613.10	Roasted ..	10	10	10	15	15
	2613.90	Other ..	10	10	10	15	15
26.14	2614.00	Titanium ores and concentrates. ..	10	10	10	15	15
26.15		Niobium, tantalum, vanadium or Zirconium ores and concentrates.					
	2615.10	Zirconium ores and concentrates ..	10	10	10	15	15
	2615.90	Other ..	10	10	10	15	15
26.16		Precious metal ores and concentrates.					
	2616.10	Silver ores and concentrates	10	10	10	15	15
	2616.90	Other ..	10	10	10	15	15
26.17		Other ores and concentrates.					
	2617.10	Antimony ores and concentrates ..	10	10	10	15	15
	2617.90	Other ..	10	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
26.18	2618.00	Granulated Slag (slag and from the manufacture of iron or steel	10	10	10	15	15
26.19	2619.00	Slag, dross (other than granulated slag, scalings and other waste from the manufacture of iron or steel ..	10	10	10	15	15
26.20		Ash and residues other than from the manufacture of iron or steel), containing metals or metallic compounds. Containing mainly zinc					
	2620.11	Hard zinc spelter	10	10	10	15	15
	2620.19	Other	10	10	10	15	15
	2620.20	Containing mainly lead ..	10	10	10	15	15
	2620.30	Containing mainly copper ..	10	10	10	15	15
	2620.40	Containing mainly aluminium	10	10	10	15	15
	2620.50	Containing mainly vanadium	10	10	10	15	15
	2620.90	Other	10	10	10	15	15
26.21	2621.00	Other slag and ash, including seaweed ash (kelp). ..	10	10	10	15	15

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 pure methane and propane which are to be classified in heading No. 27.11 ;

(b) Medicaments of heading Nos. 30.03 or 30.04; or

(c) Mixed unsaturated hydrocarbons of heading Nos. 33.01, 33.02 or 33.05.

2.—References in heading No. 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents. However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

Sub-heading Notes.

1.—For the purposes of sub-heading No. 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of sub-heading No. 2701.12, 'bituminous coal' means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3.—For the purposes of sub-headings Nos. 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzole", "tolcole", "löl", "naphthalone" and "phenols" apply to products which contain more than 50 per cent by weight of benzene, teluene, xyleno, naphthalene or phenols, respectively.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1984
27.01	Coal ; briquettes, ovoids and similar solid fuels manu- factured from coal. Coal, whether or not pulverised, but not agglom- erated :					
2701.11	Anthracite	10	10	10	15	15
2701.12	Bituminous coal	10	10	10	15	15
2701.19	Other coal	10	10	10	15	15
2701.20	Briquettes, ovoids and similar solid fuels manu- factured from coal	10	10	10	15	15
27.02	Lignite, whether or not agglom- erated, excluding jet.					
2702.10	Lignite, whether or not pulverised, but not agglomerated	10	10	10	15	15
2702.20	Agglomerated lignite	10	10	10	15	15
27.03	2703.00 Peat (including peat litter), whether or not agglom- erated	10	10	10	15	15
27.04	2704.00 Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated ; retort carbon	10	10	10	15	15
27.05	2705.00 Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	10	10	10	15	15
27.06	2706.00 Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or par- tially distilled, including reconstituted tars	20	20	20	25	25
27.07	Oils and other products of the distillation of high tempera- ture coal tar ; similar pro- ducts in which the weight aromatic constituents ex- ceeds that of the non- aromatic constituents.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	2707.10	Benzole	20	20	20	25	25
	2707.20	Toluole	20	20	20	25	25
	2707.30	Xylol	20	20	20	25	25
	2707.40	Naphthalene	20	20	20	25	25
	2707.50	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	20	20	20	25	25
	2707.60	Phenols	20	20	20	25	25
		Other :					
	2707.91	Creosote oils	20	20	20	25	25
	2707.99	Other	20	20	20	25	25
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.					
	2708.10	Pitch	20	20	20	25	25
	2708.20	Pitch coke	20	20	20	25	25
27.09	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude ..	10	10	10	15	15
27.10	2710.00	Petroleum oils and oils obtained from bituminous minerals, other than crude ; preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oil obtained from bituminous minerals, these oils being the basic constituents of the preparations.					
27.11		Petroleum gases and other gaseous hydrocarbon.					
		Liquefied :					
	2711.11	Natural gas	20	20	20	25	25
	2711.12	Propane	20	20	20	25	25
	2711.13	Butanes	20	20	20	25	25
	2711.14	Ethylene, propylene, butylene and butadiene ..	20	20	20	25	25
	2711.19	Other	20	20	20	25	25
		In gaseous state :					
	2711.21	Natural gas	20	20	20	25	25
	2711.29	Other	20	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
27.12		Petroleum jelly ; Paraffin wax, micro-crystalline Petroleum wax, slack wax, ozokerite lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.					
	2712.10	Petroleum jelly	20	20	20	25	25
	2712.20	Paraffin wax containing by weight less than 0.75% of oil	20	20	20	25	25
	2712.90	Other	20	20	20	25	25
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.					
		Petroleum coke :					
	2713.11	Nat calcined	20	20	20	25	25
	2713.12	Calcined	20	20	20	25	25
	2713.20	Petroleum bitumen ..	20	20	20	25	25
	2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals					
27.14		Bitumen and asphalt ; natural ; bituminous or oil shale and tar sands ; asphaltites and sphaltic rocks					
	2714.10	Bituminous or oil shale and tar sands	15	15	15	15	15
	2714.90	Other	15	15	15	15	15
27.15	2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum, bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	20	20	20	25	25
27.16	2716.00	Electrical energy (optional heading)	20	20	20	25	25

SECTION VI
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes

1.—(a) Goods (other than radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.

2.—Subject to Note 1 above, goods classifiable in heading No. 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

3.—Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked ;

(b) presented together ; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

INORGANIC CHEMICALS ; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS,
OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Notes

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

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

(b) The products mentioned in (a) above dissolved in water ;

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

2.—In addition to dithionites and sulphonylates, stabilised with organic substances heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), (cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37),

fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in headings Nos. 28.43 to 28.46 and carbides (heading No. 28.49), only the following compounds of carbon are to be classified in this Chapter :

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11) ;

(b) Halide oxides of carbon (heading No. 28.12) ;

(c) Carbon disulphide (heading No. 28.13) ;

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanate tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42) ;

(e) Hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V ;

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

(c) Products mentioned in Note 2, 3, 4, or 5 to Chapter 31 ;

(d) Inorganic products of a kind used as luminophores, of heading No. 32.06 ;

(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. 38.13 ; ink removers put up in packings for retail sale, of heading No. 38.23 ; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.23 ;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71 ;

(g) The metals, whether or not pure, or metal alloys of Section XV ; or

(h) Optical elements, for example, of the halides of the alkali or a alkaline-earth metals (heading No. 90.01).

4. Chemically defined complex acids consisting of a non-metal acid of sub-chapter II and a metallic acid of sub-chapter IV are to be classified in heading No. 28.11.

5. Heading Nos. 28.26 to 28.42 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. 28.42.

6. Heading No. 28.44 applies only to :

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84 ;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together ;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together ;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 0.002 microcurie per gram ;

(e) Spent (irradiated) fuel elements (catridges) of nuclear reactors ;

(f) Radioactive residues whether or not usable.

The term "isotope", for the purposes of this Note and of the wording of headings Nos. 28.44 and 28.45, refers to :

individual nuclides, excluding, however, those existing in nature in the monoisotopic state ;

mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading No. 28.48 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.18.

I.—CHEMICAL ELEMENTS

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
28.01		Fluorine, chlorine, bromine and iodine.					
	2801.10	Chlorine	15	15	20	20	25
	2801.20	Iodine	15	15	20	20	25
	2801.30	Fluorine : bromine ..	15	15	20	20	25
28.02	2802.00	Sulphur, sublimed or precipitated colloidal sulphur.	10	10	10	15	15
28.03	2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	15	15	20	20	25
28.04		Hydrogen, rare gases and other non-metals.					
	2804.10	Hydrogen	15	15	20	20	25
		Rare gases :					
	2804.21	Argon	15	15	20	20	25
	2804.29	Other	15	15	20	20	25
	2804.30	Nitrogen	15	15	20	20	25
	2804.40	Oxygen	15	15	20	20	25
	2804.50	Boron ; tellurium ..	15	15	20	20	25
	2804.61	Silicon Containing by weight not less than 99.99 % of silicon	15	15	20	20	25
	2804.69	Other	15	15	20	20	25
	2804.70	Phosphorus	15	15	20	20	25
	2804.80	Arsenic	15	15	20	20	25
	2804.90	Selenium	15	15	20	20	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed ; mercury. Alkali Metals :					
	2805.11	Sodium	10	10	10	15	15
	2805.19	Other	10	10	10	15	15
		Alkaline-earth metals :					
	2805.21	Calcium	10	10	10	15	15
	2805.22	Strontium and barium ..	10	10	10	15	15
	2805.30	Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	10	10	10	15	15
	2805.40	Mercury	10	10	10	15	15
II.—INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS							
28.06		Hydrogen Chloride (hydro- chloric acid) ; chlorosul- phuric acid.					
	2806.10	Hydrogen Chloride (hydro- chloric acid)	15	15	20	20	25
	2806.20	Chlorosulphuric acid ..	15	15	20	20	25
28.07	2807.00	Sulphuric acid ; oleum. ..	15	15	20	20	25
28.08	2808.00	Nitric acid ; sulphonitric acids.	15	15	20	20	25
28.09		Diphosphorus pentaoxide ; phosphoric acid and polyphosphoric acids.					
	2809.10	Diphosphorus pentaoxide	15	15	20	20	25
	2809.20	Phosphoric acid and poly- phosphoric acids	15	15	20	20	25
28.10	2810.00	Oxides of boron ; boric acids	15	15	20	20	25
28.11		Other inorganic acids and other inorganic oxygen Compounds of non-metals Other inorganic acids :					
	2811.11	Hydrogen fluoride (hydro- fluoric acid)	15	15	20	20	25
	2811.19	Other	15	15	20	20	25
		Other inorganic oxygen compounds of non-metals :					
	2811.21	Carbon dioxide	15	15	20	20	25
	2811.22	Silicon dioxide	15	15	20	20	25
	2811.23	Sulphur dioxide	15	15	20	20	25
	2811.29	Other	15	15	20	20	25

III.—HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
28.12		Halides and halide oxides of non-metals.					
	2812.10	Chlorides and chloride oxides	15	15	20	20	25
	2812.90	Other	15	15	20	20	25
28.13		Sulphides of non-metals ; commercial phosphorus trisulphide.					
	2813.10	Carbon disulphide ..	15	15	20	20	25
	2813.90	Other	15	15	20	20	25

IV.—INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS

28.14		Ammonia, anhydrous or in aqueous solution.					
	2814.10	Anhydrous ammonia ..	15	15	20	20	25
	2814.20	Ammonia in aqueous solution	15	15	20	20	25
28.15		Sodium hydroxide (caustic soda) ; potassium hydroxide (caustic potash) ; peroxides of sodium or potassium. Sodium hydroxide (caustic soda) :					
	2815.11	Solid	15	15	20	20	25
	1815.12	In aqueous solution (soda lye or liquid soda) ..	15	15	20	20	25
	2815.20	Potassium hydroxide (caustic potash)	15	15	20	20	25
	2815.30	Peroxides of sodium or potassium	15	15	20	20	25
28.16		Hydroxide and peroxide of magnesium ; oxides, hydroxides and peroxides, of strontium or barium					
	2816.10	Hydroxide and peroxide of magnesium	15	15	20	20	25
	2816.20	Oxide, hydroxide and peroxide of strontium ..	15	15	20	20	25
	2816.30	Oxide, hydroxide and peroxide of barium ..	15	15	20	20	25
28.17	2817.00.	Zinc oxide ; zinc peroxide.	15	15	20	20	25
28.18		Aluminium oxide (including artificial corundum) ; aluminium hydroxide					
	2818.10	Artificial corundum ..	15	15	20	20	25
	2818.20	Other aluminium oxide ..	15	15	20	20	25
	2818.30	Aluminium hydroxide ..	15	15	20	20	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
28.19		Chromium oxides and hydroxides					
	2819.10	Chromium trioxide..	15	15	20	20	25
	2819.90	Other	15	15	20	20	25
28.20		Manganese oxides					
	2820.10	Manganese dioxide ..	15	15	20	20	25
	2820.90	Other	15	15	20	20	25
28.21		Iron oxides and hydroxides ; earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3					
	2821.10	Iron oxides and hydroxides	15	15	20	20	25
	2821.20	Earth colours	15	15	20	20	25
28.22	2822.00	Cobalt oxides and hydroxides ; commercial cobalt oxides	15	15	20	20	25
28.23	2823.00	Titanium oxide	15	15	20	20	25
28.24		Lead oxides ; red lead and orange lead					
	2824.10	Lead monoxide (litharge, massicot)	15	15	20	20	25
	2824.20	Red lead and orange lead ..	15	15	20	20	25
	2824.90	Other	15	15	20	20	25
28.25		Hydrazine and hydroxylamine and their inorganic salts ; other inorganic bases ; other metal oxides, hydroxides and peroxides.					
	2825.10	Hydrazine and hydroxylamine and their inorganic salts ..	15	15	20	20	25
	2825.20	Lithium oxide and hydroxide	15	15	20	20	25
	2825.30	Vanadium oxides and hydroxides	15	15	20	20	25
	2825.40	Nickel oxides and hydroxides	15	15	20	20	25
	2825.50	Copper oxides and hydroxides	15	15	20	20	25
	2825.60	Germanium oxides and zirconium dioxide ..	15	15	20	20	25
	2825.70	Molybdenum oxides and hydroxides	15	15	20	20	25
	2825.80	Antimony oxides	15	15	20	20	25
	2825.90	Other	15	15	20	20	25

V.—SALTS AND PEROXYSALTS, OF INORGANIC
ACIDS AND METALS

Customs Duty Rate

1988- 1990- 1992 1993 1994
1989 1991

Heading No.	H.S. Code					
28.26		Fluorides ; fluorosilicates, fluoroaluminates and other complex fluorine salts				
		Fluorides ;				
2826.11		Of ammonium or of sodium	15	15	20	20 25
2826.12		Of Aluminium	15	15	20	20 25
2826.19		Other	15	15	20	20 25
2826.20		Fluorosilicates of sodium or of potassium	15	15	20	20 25
2826.30		Sodium hexafluoroalumi- nate (synthetic cryolite)	15	15	20	20 25
2826.90		Other	15	15	20	20 25
28.27		Chlorides, chloride oxides and chloride hydroxides ; bromides and bromide oxides ; iodides and iodide oxides				
2827.10		Ammonium chloride	15	15	20	20 25
2827.20		Calcium chloride	15	15	20	20 25
		Other chlorides :				
2827.31		Of magnesium	15	15	20	20 25
2827.32		Of aluminium	15	15	20	20 25
2827.33		Of iron	15	15	20	20 25
2827.34		Of cobalt	15	15	20	20 25
2827.35		Of nickel	15	15	20	20 25
2827.36		Of zinc	15	15	20	20 25
2827.37		Of tin	15	15	20	20 25
2827.38		Of barium	15	15	20	20 25
2827.39		Other	15	15	20	20 25
		Chloride oxides and chlo- ride hydroxides : ..				
2827.41		Of copper	15	15	20	20 25
2827.49		Other	15	15	20	20 25
		Bromides and bromide oxides :				
2827.51		Bromides of sodium or of potassium	15	15	20	20 25
2827.59		Other	15	15	20	20 25
2827.60		Iodides and iodide oxides..	15	15	20	20 25
28.28		Hypochlorites ; Commercial calcium hypochlorite, chlorites ; hypobromites				

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	2828.10	Commercial calcium hypochlorite and other calcium hypochlorites	15	15	20	20	25
	2828.90	Other	15	15	20	20	25
28.29		Chlorates and perchlorates ; bromates and perbromates ; iodates and periodates. . .					
		Chlorates :					
	2829.11	Of sodium	15	15	20	20	25
	2829.19	Other	15	15	20	20	25
	2829.90	Other	15	15	20	20	25
28.30		Sulphides ; polysulphides					
	2830.10	Sodium sulphides	15	15	20	20	25
	2830.20	Zinc sulphide	15	15	20	20	25
	2830.30	Cadmium sulphide	15	15	20	20	25
	2830.90	Other	15	15	20	20	25
28.31		Dithionites and sulphyxylates					
	2831.10	Of sodium	15	15	20	20	25
	2831.90	Other	15	15	20	20	25
28.32		Sulphites ; thiosulphates.					
	2832.10	Sodium sulphites	15	15	20	20	25
	2832.20	Other sulphites	15	15	20	20	25
	2832.30	Thiosulphates	15	15	20	20	25
28.33		Sulphates ; alums ; peroxosulphates (persulphates).					
		Sodium sulphates :					
	2833.11	Disodium sulphates	20	20	20	25	25
	2833.19	Other	20	20	20	25	25
		Other sulphates :					
	2833.21	Of magnesium	20	20	20	25	25
	2833.22	Of aluminium	20	20	20	25	25
	2833.23	Of Chromium	20	20	20	25	25
	2833.24	Of Nickel	20	20	20	25	25
	2833.25	Of Copper	20	20	20	25	25
	2833.26	Of zinc	20	20	20	25	25
	2833.27	Of barium	20	20	20	25	25
	2833.29	Other	20	20	20	25	25
	2833.30	Alums	20	20	20	25	25
	2833.40	Peroxosulphates (persulphates)	20	20	20	25	25
28.34		Nitrites ; nitrates.					
	2834.10	Nitrites	15	15	20	20	25
		Nitrates :					
	2834.21	Of potassium	15	15	20	20	25
	2834.22	Of bismuth	15	15	20	20	25
	2834.29	Other	15	15	20	20	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992	1993	1994
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.					
	2835.10	Phosphinates (hypophosphites) and phosphonates (phosphites)				
		15	15	20	20	25
		Phosphates :				
	2835.21	Of triammonium				
		15	15	20	20	25
	2835.22	Of mono or disodium ...				
		15	15	20	20	25
	2835.23	Of trisodium				
		15	15	20	20	25
	2835.24	Of potassium				
		15	15	20	20	25
	2835.25	Calcium hydrogenorthophosphate ("dicalcium phosphate")				
		15	15	20	20	25
	2835.26	Other phosphates of calcium				
		15	15	20	20	25
	2835.29	Other				
		15	15	20	20	25
		Polyphosphates :				
	2835.31	Sodium triphosphate (sodium tripolyphosphates) ..				
		15	15	20	20	25
	2835.39	Other				
		15	15	20	20	25
28.36	Carbonates ; peroxocarbonates (percarbonates) ; commercial ammonium carbonate containing ammonium carbamate.					
	2836.10	Commercial ammonium carbonate and other ammonium carbonates				
		15	15	20	20	25
	2836.20	Disodium carbonate				
		15	15	20	20	25
	2836.30	Sodium hydrogencarbonate (sodium bicarbonate) ..				
		15	15	20	20	25
	2836.40	Potassium carbonates ..				
		15	15	20	20	25
	2836.50	Calcium carbonate				
		15	15	20	20	25
	2836.60	Barium carbonate				
		15	15	20	20	25
	2836.70	Lead carbonate				
		15	15	20	20	25
		Other :				
	2836.91	Lithium carbonates ..				
		15	15	20	20	25
	2836.92	Strontium carbonate ..				
		15	15	20	20	25
	2836.93	Bismuth carbonate ..				
		15	15	20	20	25
	2836.99	Other				
		15	15	20	20	25
28.37	Cyanides, cyanide oxides and complex cyanides.					
		Cyanides and cyanide oxides :				
	2837.11	Of sodium				
		15	15	20	20	25
	2837.19	Other				
		15	15	20	20	25
	2837.20	Complex cyanides ..				
		15	15	20	20	25
28.38	2838.00	Fulminates, cyanates and thiocyanates.				
		15	15	20	20	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
28.39	Silicates ; commercial alkali metal silicates.					
	Of sodium :					
	2839.11 Sodium metasilicates ..	35	35	35	30	30
	2839.19 Other	35	35	35	30	30
	2839.20 Of potassium	35	35	35	30	30
	2839.90 Other	35	35	35	30	30
28.40	Borates ; peroxoborates (perborates)					
	Disodium tetraborate (refined borax) :					
	2840.11 Anhydrous	15	15	20	20	25
	2840.19 Other	15	15	20	20	25
	2840.20 Other borates	15	15	20	20	25
	2840.30 Peroxoborates (perborates)	15	15	20	20	25
28.41	Salts of oxometallic or Peroxometallic acids.					
	2841.10 Aluminates	15	15	20	20	25
	2841.20 Chromates of zinc or of lead	15	15	20	20	25
	2841.30 Sodium dichromate ..	15	15	20	20	25
	2841.40 Potassium dichromate ..	15	15	20	20	25
	2841.50 Other chromates and dichromates; peroxochromates	15	15	20	20	25
	2841.60 Manganites, manganates and permanganates ..	15	15	20	20	25
	2841.70 Molybdates	15	15	20	20	25
	2841.80 Tungstates (wolframates)	15	15	20	20	25
	2841.90 Other	15	15	20	20	25
28.42	Other salts of inorganic acids or peroxyacids, excluding azides.					
	2842.10 Double or complex silicates	15	15	20	20	25
	2842.90 Other	15	15	20	20	25
VI.—MISCELLANEOUS						
28.43	Colloidal precious metals ; inorganic or organic compounds of precious metals, whether or not chemically defined ; amalgams of precious metals.					
	2843.10 Colloidal precious metals	15	15	20	20	25
	Silver compounds :					
	2843.21 Silver nitrate	15	15	20	20	25
	2843.29 Other	15	15	20	20	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	2843.30	Gold compounds ..	15	15	20	20	25
	2843.90	Other compounds ; amalgams ..	15	15	20	20	25
28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds ; mixtures and residues containing these products.					
	2844.10	Natural uranium and its compounds ; alloys, dis- persions (including cer- mets), ceramic products and mixtures containing natural uranium or natural uranium compounds ..	15	15	20	20	25
	2844.20	Uranium enriched in U235 and its compounds ; plutonium and its com- pounds ; alloys, dispersion (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products ..	15	15	20	20	25
	2844.30	Uranium depleted in U235 and its compounds ; thorium and its com- pounds ; alloys, disper- sions (including cermets) ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products ..	15	15	20	20	25
	2844.40	Radioactive elements and isotopes and compounds other than those of sub- heading No. 2844.10, 2844.20 or 2844.30 ; alloys, dispersions (in- cluding cermets), cera- mic products and mixtures, containing these elements isotopes or compounds ; radioactive residues ..	15	15	20	20	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
28.45	2844.50	Spent (irradiated) fuel elements (catridges) of nuclear reactors	15	15	20	20	25
		Isotopes other than those of heading No. 2844 ; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.					
	2845.10	Heavy water (deuterium oxide)	15	15	20	20	25
	2845.50	Other	15	15	20	20	25
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixture of these metals.					
	2846.10	Cerium compounds	15	15	20	20	25
	2846.90	Other	15	15	20	20	25
28.47	2847.00	Hydrogen peroxide whether or not solidified with urea.	15	15	20	20	25
28.48		Phosphides, whether or not chemically defined, excluding (ferrophosphorus).					
	2848.10	Of copper (phosphor copper) containing more than 15% by weight of phosphorus.					
	2848.90	Of other metals or of non-metals	15	15	20	20	25
28.49		Carbides, whether or not chemically defined.					
	2849.10	Of calcium	15	15	20	20	25
	2849.20	Of silicon	15	15	20	20	25
	2849.90	Other	15	15	20	20	25
28.50	2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined	15	15	20	20	25
28.51	2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity) ; liquid air (whether or not rare gases have been removed) ; compressed air ; amalgams, other than amalgams of precious metals	15	15	20	20	25

CHAPTER 29

ORGANIC CHEMICALS

Notes.

1.—Except where the context otherwise requires, the headings of this Chapter 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. 29.36 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 29.40, or the products of heading No. 29.41, whether or not chemically defined;

(d) The products mentioned in (a), (b) or (c) above dissolved in water ;

(e) The 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 specific 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 specific use rather than for general use ;

(h) The following products, diluted to standard strengths, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts

2. This Chapter does not cover :

(a) Goods of heading No. 15.04 or glycerol (heading No. 15.20) ;

(b) Ethyl alcohol (heading No. 22.07 or 22.08) ;

(c) Methane or propane (heading No. 27.11) ;

(d) The compounds of carbon mentioned in Note 2 to Chapter 28 ;

(e) Urea (heading No. 31.02 or 31.05) ;

(f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12) ;

(g) Enzymes (heading No. 35.07) ;

(h) Metaldehyde hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading No. 36.06) ;

(i) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13 ; ink removers put in packings for retail sale, of heading No. 38.23 ; or

(k) 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 that one of those headings which occurs last in numerical order.

4. In headings Nos. 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as suphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading No. 29.29

For the purposes of heading Nos. 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings Nos. 29.05 to 29.20.

5.—(a) The esters of acid-function organic compounds of sub-chapters 1 to VII with organic compounds of these sub-chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-chapters.

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

(c) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :

(1) Inorganic salts of organic compounds such as acid-phenol or enol-functions compounds or organic bases, of sub-chapters 1 to X or heading No. 29.42, are to be classified in the heading appropriate to the organic compound ; and

(2) Salts formed between organic compounds of sub-chapters I to X or heading No. 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.

(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No. 29.05).

(e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of heading Nos 29.30 and 29.31 are organic compounds the molecule 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. 29.30 (organo-sulphur compounds) and heading No. 29.31 (other organo-inorganic compounds) do not 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 or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7.—Headings Nos. 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids and imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

Subheading Note.

1.—Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading name "Other" in the series of subheadings concerned.

1—HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED
OR NITROSATED DERIVATIVES

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
29.01		Acyclic hydrocarbons.					
	2901.10	Saturated	15	15	20	20	25
		Unsaturated :					
	2901.21	Ethylene	15	15	20	20	25
	2901.22	Propene (propylene) ..	15	15	20	20	25
	2901.23	Butene (butylene) and isomers thereof ..	15	15	20	20	25
	2901.24	Buta-1,3-diene an isoprene	15	15	20	20	25
	2901.29	Other	15	15	20	20	25
29.02		Cyclic hydrocarbons					
		Cyclanes, cyclene and cycloterpenes					
	2902.11	Cyclohexane	15	15	20	20	25
	2902.19	Other	15	15	20	20	25
	2902.20	Benzene	15	15	20	20	25
	2902.30	Toluene	15	15	20	20	25
		Xylenes :					
	2902.41	O-Xylene	15	15	20	20	25
	2902.42	N-Xylene	15	15	20	20	25
	2902.43	P-Xylene	15	15	20	20	25
	2902.44	Mixed xylene isomers ..	15	15	20	20	25
	2902.50	Styrene	15	15	20	20	25
	2902.60	Ethylbenzene	15	15	20	20	25
	2902.70	Cumene	15	15	20	20	25
	2902.90	Other	15	15	20	20	25
29.03		Halogenated derivatives of hydrocarbons.					
		Saturated chlorinated deri- vatives of acyclic hydro- carbons :					
	2903.11	Chloromethane (methyl chloride) and chloro- ethane (ethyl chloride)	15	15	20	20	25
	2903.12	Dichloromethane (methylene chloride)	15	15	20	20	25
	2903.13	Chloroform (trichloro- methane)	15	15	20	20	25
	2903.14	Carbon tetrachloride ..	15	15	20	20	25
	2903.15	1, 2-Dichloroethane (ethy- lene dichloride).	15	15	20	20	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
2903.16	1, 2-Dichloropropane (propylene dichloride) and dichlorobutanes	15	15	20	20	25
2903.19	Other Unsaturated chlorinated derivatives of acyclic hydrocarbons :	15	15	20	20	25
2909.21	Vinyl chloride (chloroethylene)	15	15	20	20	25
2903.22	Trichloroethylene ..	15	15	20	20	25
2903.23	Tetrachloroethylene (perchloroethylene)	15	15	20	20	25
2903.29	Other	15	15	20	20	25
2903.30	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	15	15	20	20	25
2903.40	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens. . . .	15	15	20	20	25
	Halogenated derivatives of cyclanic, cyclenic or cyclo-terpenic hydrocarbons :					
2903.51	1,2,3,4,5,6, Hexachloro-cyclohexane	15	15	20	20	25
2903.59	Other	15	15	20	20	25
	Halogenated derivatives of aromatic hydrocarbons:					
2903.19	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	15	15	20	20	25
2903.62	Hexachlorobenzene and DDT (1,1,1-tri-chloro-2, 2-bis (p-chlorophenyl ethene)	15	15	20	20	25
2903.69	Other	15	15	20	20	25
29.04	Sulphonated, nitrated nitresated derivatives of hydrocarbons, whether or not halogenated.					
2904.10	Derivatives containing only sulpho groups, their salts and ethyl esters	15	15	20	20	25
2904.20	Derivatives containing only nitro or only nitroso groups	15	15	20	20	25
2904.90	Other	15	15	20	20	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
II.—ALCOHOLS AND THEIR HALOGENATED SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
29.05	Acyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives.					
	Saturated monohydric alcohols :					
	2905.11	15	15	20	20	25
	2905.12					
		15	15	20	20	25
	2905.13					
		15	15	20	20	25
	2905.14					
		15	15	20	20	25
	2905.15					
		15	15	20	20	25
	2905.16					
		15	15	20	20	25
	2905.17					
		15	15	20	20	25
	2905.19					
		15	15	20	20	25
	Unsaturated monohydric alcohols :					
	2905.21	15	15	20	20	25
	2905.22	15	15	20	20	25
	2905.29	15	15	20	20	25
	Diols :					
	2905.31	15	15	20	20	25
	2905.32					
		15	15	20	20	25
	2905.39	15	15	20	20	25
	Other polyhydric alcohols :					
	2905.41					
		15	15	20	20	25
	2905.42	15	15	20	20	25
	2905.43	15	15	20	20	25
	2905.44	15	15	20	20	25
	2905.49	15	15	20	20	25
	2905.50					
		15	15	20	20	25
29.06	Cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives Cyclanic, cyclenic or cyclo- terpenic :					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	2906.11	Menthol	15	15	20	20	25
	2906.12	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	15	15	20	20	25
	2906.13	Sterols and inositols ..	15	15	20	20	25
	2906.14	Terpineols	15	15	20	20	25
	2906.19	Other	15	15	20	20	25
		Aromatic :					
	2906.21	Benzyl alcohol	15	15	20	20	25
	2906.29	Other	15	15	20	20	25
III.—PHENOLS; PHENOL-ALCOHOLS, AND THEIR HALOGENATE, SULPHONATED NITRATED OR NITROSATED DERIVATIVES							
29.07		Phenols ; phenol-alcohols					
		Nonophenols :					
	2907.11	Phenol (hydroxybenzene) and its salts	15	15	20	20	25
	2907.12	Cresols and their salts ..	15	15	20	20	25
	2907.13	Octylphenol, nonylphenol and their isomers ; salts thereof	15	15	20	20	25
	2907.14	Xylenols and their salts ..	15	15	20	20	25
	2907.15	Hapthols and their salts ..	15	15	20	20	25
	2907.19	Other	15	15	20	20	25
		Polyphenols :					
	2907.21	Resorcinol and its salts ..	15	15	20	20	25
	2907.22	Hydroquinone (quinol) and its salts	15	15	20	20	25
	2907.23	4, 4,-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts ..	15	15	20	20	25
	2907.29	Other	15	15	20	20	25
	2907.30	Phenol-alcohols	15	15	20	20	25
29.08		Halogenated, sulphonated nitrated or nitrosated derivatives of phenols or phenol-alcohols					
	2908.10	Derivatives containing only halogen substituents and their salts	15	15	20	20	25
	2908.20	Derivatives containing only sulpho groups; their salts and esters	15	15	20	20	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
2908.90	Other	15	15	20	20	25
IV.—ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
29.09	Ethers, ether-alcohols, ether-phenols, ether- alcohol-phenols, alcohol peroxides, ether pero- xides, ketone peroxides (whether or not chemi- cally defined), and their halogenated, sulphonated, nitrated or nitrosated de- rivatives. Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated de- rivatives :					
2909.11	Diethyl ether	15	15	20	20	25
2909.19	Other	15	15	20	20	25
2909.20	Cyclanic, cyclenic or cyclo- terpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	15	15	20	20	25
2909.30	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	15	15	20	20	25
2909.41	2,2-Oxydiethanol (diethy- lene glycol, digol) ..	15	15	20	20	25
2909.42	Monomethyl ethers of ethy- lene glycol or of diethylene glycol	15	15	20	20	25
2909.43	Monobutyl ethers of ethy- lene glycol or of diethylene glycol	15	15	20	20	25
2909.44	Other monoalkylethers of ethylene glycol or of diethylene glycol ..	15	15	20	20	25
2909.49	Other	15	15	20	20	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
29.10	2909.50	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	15	15	20	20	25
	2909.60	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	15	15	20	20	25
		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	2910.10	Oxirane (ethylene oxide)	15	15	20	20	25
	2910.20	Methyloxirane (propylene oxide)	15	15	20	20	25
	2910.30	1-Chloro-2, 3-epoxy propane (epichlorohydrin)	15	15	20	20	25
	2910.90	Other	15	15	20	20	25
	2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	15	15	20	20	25
		V.-ALDEHYDE-FUNCTION COMPOUNDS					
		Aldehydes, whether or not with other oxygen function ; cyclic polymers of aldehydes ; paraformaldehyde.					
29.12		Acyclic aldehydes without other oxygen function :					
	2912.11	Methanal (formaldehyde)	15	15	20	20	25
	2912.12	Ethanal (acetaldehyde)	15	15	20	20	25
	2912.13	Butanal (butyraldehyde, normal isomer)	15	15	20	20	25
	2912.19	Other	15	15	20	20	25
		Cyclic aldehydes without other oxygen function :					
	2912.21	Benzaldehyde	15	15	20	20	25
	2912.29	Other	15	15	20	20	25
	2912.30	Aldehyde-alcohols	15	15	20	20	25
		Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :					

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
	2912.41	Vanillin (4-hydroxy-3-methoxybenzaldehyde) . .	15	15	20	20	25
	2912.42	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	15	15	20	20	25
	2912.49	Other	15	15	20	20	25
	2912.50	Cyclic polymers of aldehydes	15	15	20	20	25
	2912.60	Paraformaldehyde	15	15	20	20	25
29.13	2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	15	15	20	20	25

VI.—KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS

29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	Acyclic ketones without other oxygen function :					
2914.11	Acetone	15	15	20	20	25
2914.12	Butanone (methyl ethyl ketone)	15	15	20	20	25
2914.13	4-Methylpentan-2-one (methyl isobuty ketone)	15	15	20	20	25
2914.19	Other	15	15	20	20	25
	Cyclanic, cyclenic or cyclo- terpenic ketones without other oxygen function :					
2914.21	Camphor	15	15	20	20	25
2914.22	Cyclohexanone and methyl- cyclohexanones	15	15	20	20	25
2914.23	Ionones and methylionones	15	15	20	20	25
2914.29	Other	15	15	20	20	25
2914.30	Aromatic ketones without other oxygen function ..	15	15	20	20	25
	Ketone-alcohols and ketone— aldehydes :					
2914.41	4-Hydroxy-4-methylpentan- 2—one (diacetone alcohol) ..	15	15	20	20	25
2914.49	Other	15	15	20	20	25
2914.50	Ketone-phenols and ketones with other oxygen function	15	15	20	20	25
	Quinones :					
2914.61	Anthraquinone	15	15	20	20	25
2914.69	Other	15	15	20	20	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	994
2914.70	Halogenated, sulphonated, nitrated or nitrosated derivatives	15	15	20	20	25
VII.—CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYCIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
29.15	Saturated acyclic mono- carboxylic acids and their anhydrides, halides Peroxides and peroxy- acids ; their halogenated, sulphonated, Nitrated or nitrosated derivatives.					
	Formic acid, its salts and esters					
2915.11	Formic acid	15	15	20	20	25
2915.12	Salts of formic acid	15	15	20	20	25
2915.13	Esters of formic acid	15	15	20	20	25
	Acetic acid and its salts ; acetic anhydride :					
2915.21	Acetic acid	15	15	20	20	25
2915.22	Sodium acetate	15	15	20	20	25
2915.23	Cobalt acetates	15	15	20	20	25
2915.24	Acetic anhydride	15	15	20	20	25
2915.29	Other	15	15	20	20	25
	Esters of acetic acid :					
2915.31	Ethyl acetate	15	15	20	20	25
2915.32	Vinyl acetate	15	15	20	20	25
2915.33	n-Butyl acetate	15	15	20	20	25
2915.34	Isobutyl acetate	15	15	20	20	25
2915.35	2-Ethoxyethyl acetate	15	15	20	20	25
2915.39	Other	15	15	20	20	25
2915.40	Mono-, di-or trichloroacetic acids, their salts and esters	15	15	20	20	25
2915.50	Propionic acid, its salts and esters	15	15	20	20	25
2915.60	Butyric acids, valeric acids, their salts and esters	15	15	20	20	25
2915.70	Palmitic acid, stearic acid, their salts and esters	15	15	20	20	25
2915.90	Other	15	15	20	20	25
29.16.	Unsaturated acyclic mono- carboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxy- acids ; their halogenated, sulphonated, nitrate or nitrosate derivatives.					

Customs Duty Rate

Heading No.	H.S. Code	1988- 1989	1990- 1991	1992	1993	1994
	Unsaturated acyclic mono- carboxylic acids, their anhy- drides, halides, peroxides, peroxyacids and their deriva- tives.					
2916.11	Acrylic acid and its salts ..	15	15	20	20	25
2916.12	Esters of acrylic acid	15	15	20	20	25
2916.13	Methacrylic acid and its salts ..	15	15	20	20	25
2916.14	Esters of methacrylic acid ..	15	15	20	20	25
2916.15	Oleic, linoleic or linolenic acids, their salts and esters	15	15	20	20	25
2916.19	Other	15	15	20	20	25
2916.20	Cyclanic, cyclenic or cycloter- penic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.					
	Aromatic monocarboxylic acids, their anhydrides, halides, per- oxides, peroxyacids and their derivatives.					
2916.31	Benzoic acid, its salts and esters	15	15	20	20	25
2916.32	Benzoyl peroxide and benzoyl chloride	15	15	20	20	25
2916.33	Phenylacetic acid, its salts and esters	15	15	20	20	25
2916.39	Other	15	15	20	20	25
29.17	Polycarboxylic acids, their anhydrides, halides, per- oxides and peroxyacids ; their halogenated, sul- phonated, nitrated or ni- trosated derivatives.					
	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
2917.11	Oxalic acid, its salts and esters	15	15	20	20	25
2917.12	Adipic acid, its salts and esters	15	15	20	20	25
2917.13	Azelaic acid, sebacic acid, their salts and esters	15	15	20	20	25
2917.14	Maleic anhydride	15	15	20	20	25
2917.19	Other	15	15	20	20	25
2017.20	Cyclanic, cyclenic or cyclo- terpenic polycarboxylic acids, their anhydrides, halides, peroxides, per- oxyacids and their deriva- tives	15	15	20	20	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
		Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
2917.31	Dibutyl orthophthalates ..	15	15	20	20	25
2917.32	Diocetyl orthophthalates ..	15	15	20	20	25
2917.33	Dinonyl or didecyl orthophthalates ..	15	15	20	20	25
2917.34	Other esters of orthophthalic acid ..	15	15	20	20	25
2917.35	Phthalic anhydride ..	15	15	20	20	25
2917.36	Terephthalic acid and its salts ..	15	15	20	20	25
2917.37	Dimethyl terephthalate ..	15	15	20	20	25
2917.39	Other ..	15	15	20	20	25
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids ; their halogenated sulphonated, nitrated or nitrosated derivatives :					
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
2918.11	Lactic acid, its salts and esters ..	15	15	20	20	25
2918.12	Tartaric acid ..	15	15	20	20	25
2918.13	Salts and esters of tartaric acid ..	15	15	20	20	25
2918.14	Citric acid ..	15	15	20	20	25
2918.15	Salts and esters of citric acid ..	15	15	20	20	25
2918.16	Gluconic acid, its salts and esters ..	15	15	20	20	25
2918.17	Phenylglycolic acid (mandelic acid), its salts and esters ..	15	15	20	20	25
2918.19	Other ..	15	15	20	20	25
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives.					
2918.21	Salicylic acid and its salts ..	15	15	20	20	25
2918.22	O-Acetylsalicylic acid, its salts and esters ..	15	15	20	20	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
2918.23		Other esters of salicylic acid and their salts	15	15	20	20	25
2918.29		Other	15	15	20	20	25
2918.30		Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides halides, peroxides, peroxy acids and their derivatives	15	15	20	20	25
2918.90		Other	15	15	20	20	25
VIII.—ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
29.19	2919.00	Phosphoric esters and their salts, including lactophosphates ; their halogenated, sulphonated, nitrated or nitrosated, derivatives. ..	15	15	20	20	25
29.20		Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts ; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	2920.10	Thiophosphoric esters (phosphorothioates) and their salts ; their halogenated, sulphonated, nitrated or nitrosated derivatives ..	15	15	20	20	25
	2920.90	Other	15	15	20	20	25
IX.—NITROGEN-FUNCTION COMPOUNDS							
29.21		Amine-function compounds.					
		Acyclic monoamines and their derivatives ; salt thereof :					
	2921.11	Methylamine, di- or trimethylamine and their salts	15	15	20	20	25
	2921.12	Diethylamine and its salts	15	15	20	20	25
	2921.19	Other	15	15	20	20	25
		Acyclic polyamines and their derivatives ; salts thereof :					
	2921.21	Ethylenediamine and its salts	15	15	20	20	25
	2921.22	Hexamethylenediamine and its salts	15	15	20	20	25
	2921.29	Other	15	15	20	20	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
2921.30	Cyclanic, cyclenic or cyclo- terpenic mono-or poly- amines, and their deriva- tives ; salts thereof Aromatic monoamines and their derivatives ; salts thereof :	15	15	20	20	25
2921.41	Aniline and its salts	15	15	20	20	25
2921.42	Aniline derivatives and their salts	15	15	20	20	25
2921.43	Toluidines and their deri- vatives ; salts thereof	15	15	20	20	25
2921.44	Diphenylamine and its derivatives ; salts thereof	15	15	20	20	25
2921.45	1-Naphthylamine (alpha- naphthylamine), 2-naphthy- lamine (beta-naphthy- lamine) and their derivatives ; salts thereof	15	15	20	20	25
2921.49	Other Aromatic polyamines and their derivatives ; salts thereof :	15	15	20	20	25
2921.51	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives ; salts thereof	15	15	20	20	25
2921.59	Other	15	15	20	20	25
29.22	Oxygen-function amino- compounds. Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function ; salts thereof :					
2922.11	Monoethanolamine and its salts	15	15	20	20	25
2922.12	Diethanolamine and its salts	15	15	20	20	25
2922.13	Triethanolamine and its salts	15	15	20	20	25
2922.19	Other Amino-naphthoic and other amino-phenols, their eth- ers and esters, other than those containing more than one kind of oxygen function ; salts thereof :	15	15	20	20	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
2922.21		Aminohydroxynaphthalene-sulphonic acids and their salts	15	15	20	20	25
2922.22		Anisidines, dianisidines, phenetidines, and their salts	15	15	20	20	25
2922.29		Other	15	15	20	20	25
2922.30		Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function ; salts thereof	15	15	20	20	25
		Amino-acids and their esters, other than those containing more than one kind of oxygen function ; salts thereof :					
2922.41		Lysine and its esters ; salts thereof	15	15	20	20	25
2922.42		Glutamic acid and its salts	15	15	20	20	25
2922.49		Other	15	15	20	20	25
2922.50		Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	15	15	20	20	25
29.23		Quaternary ammonium salts and hydroxides ; lecithins and other phosphoaminolipids.					
2923.10		Choline and its salts	15	15	20	20	25
2923.20		Lecithins and other phosphoaminolipids	15	15	20	20	25
2923.90		Other	15	15	20	20	25
29.24		Carboxamide-function compounds ; amide-function compounds of carbonic acid.					
2924.10		Acyclic amides (including acyclic carbamates) and their derivatives ; salts thereof	15	15	20	20	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		Cyclic amides (including cyclic carbamates) and their derivatives ; salts thereof :					
	2924.21	Ureines and their derivatives ; salts thereof	15	15	20	20	25
	2924.29	Other	15	15	20	20	25
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.					
		Imides and their derivatives ; salts thereof :					
	2925.11	Saccharin and its salts	15	15	20	20	25
	2925.19	Other	15	15	20	20	25
	2925.20	Imines and their derivatives ; salts thereof	15	15	20	20	25
29.26		Nitrile-function compounds.					
	2926.10	Acrylonitrile	15	15	20	20	25
	2926.20	1-Cyannoguanidine (dicyandiamide)	15	15	20	20	25
	2926.90	Other	15	15	20	20	25
29.27	2927.00	Diazo-, azo- or azoxy-compounds.	15	15	20	20	25
29.28	2928.00	Organic derivatives of hydrazine or of hydroxylamine.	15	15	20	20	25
29.29		Compounds with other nitrogen function.					
	2929.10	Isocyanates	15	15	20	20	25
	2929.90	Other	15	15	20	20	25
		X.—ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES					
29.30		Organo-sulphur compounds.					
	2930.10	Dithiocarbonates (xanthates)	15	15	20	20	25
	2930.20	Thiocarbamates and dithiocarbamates	15	15	20	20	25
	2930.30	Thiuram mono-, di- or tetra-sulphides	15	15	20	20	25
	2930.40	Methionine	15	15	20	20	25
	2930.90	Other	15	15	20	20	25
29.31	2931.00	Other organo-inorganic compounds.	15	15	20	20	25
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :					
	2932.11	Tetrahydrofuran	15	15	20	20	25
	2932.12	2 Furaldehyde (furfuraldehyde)	15	15	20	20	25
	2932.13	Furfuryl alcohol and tetrahydrofurfuryl alcohol ..	15	15	20	20	25
	2932.19	Other	15	15	20	20	25
		Lactones :					
	2932.21	Coumarin, methylcoumarins and ethylcoumarins ..	15	15	20	20	25
	2932.29	Other lactones	15	15	20	20	25
	2932.90	Other	15	15	20	20	25
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only ; nucleic acids and their salts.					
		Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :					
	2933.11	Phenazone (antipyrin) and its derivatives	15	15	20	20	25
	2933.19	Other	15	15	20	20	25
		Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :					
	2933.21	Hydantoin and its derivative	15	15	20	20	25
	2933.29	Other	15	15	20	20	25
		Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :					
	2933.31	Pyridine and its salts ..	15	15	20	20	25
	2933.39	Other	15	15	20	20	25
	2933.40	Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	15	15	20	20	25
		Compounds containing pyrimidine ring (whether					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		or not hydrogenated) or piperazine ring in the structure ; nucleic acids and their salts :					
	2933.51	Malonylurea (barbituric acid) and its derivatives ; salts thereof	15	15	20	20	25
	2933.59	Other	15	15	20	20	25
		Compounds containing an unfused triazine ring (whe- ther or not hydrogenated) in the Structure :					
	2933.61	Melamine	15	15	20	20	25
	2933.69	Other	15	15	20	20	25
		Lactams :					
	2933.71	6-Hexanelactam (epsilon- caprolactam)	15	15	20	20	25
	2933.79	Other lactams	15	15	20	20	25
	2933.90	Other	15	15	20	20	25
29.34		Other heterocyclic compounds					
	2934.10	Compounds containing an unfused thiazole ring whether or not hydroge- nated) in the structure	15	15	20	20	25
	2934.20	Compounds containing a benzothiazole ring-system (whether or not hydroge- nated), not further fused	15	15	20	20	25
	2934.30	Compounds containing a phenothiazine ring system (Whether or not hydroge- nated), not further fused	15	15	20	20	25
	2934.90	Other	15	15	20	20	25
29.35	2935.00	Sulphonamides.	15	15	20	20	25
		XI.—PROVITAMINS, VITAMINS AND HORMONES					
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natu- ral concentrates), deriva- tives thereof used primarily as vitamins, and inter- mixtures of the foregoing, whether or not in any solvent.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	2936.10	Provitamins, unmixed .. Vitamins and their deriva- tives, unmixed :	15	15	20	20	25
	2936.21	Vitamins A and their deriva- tives	15	15	20	20	25
	2936.22	Vitamin B1 and its derivatives	15	15	20	20	25
	2936.23	Vitamin B2 and its derivatives	15	15	20	20	25
	2936.24	D or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	15	15	20	20	25
	2936.25	Vitamin B6 and its derivatives	15	15	20	20	25
	2936.26	Vitamin B12 and its deriva- tives	15	15	20	20	25
	2936.27	Vitamin C and its deriva- tives	15	15	20	20	25
	2936.28	Vitamin E and its derivatives	15	15	20	20	25
	2936.29	Other vitamins and their derivatives	15	15	20	20	25
	2936.90	Other, including natural concentrates ..	15	15	20	20	25
29.37		Hormones, natural or repro- duced by synthesis ; deriva- tives thereof, used prima- rily as hormones ; other steroids used primarily as hormones.					
	2937.10	Pituitary (anterior) or similar hormones, and their derivatives ..	15	15	20	20	25
		Adrenal cortical hormones and their derivatives :					
	2937.21	Cortisone, hydrocortisone, prednisone (dehydrocor- tisone) and prenisolone (dehydrohydrocortisone)	15	15	20	20	25
	2937.22	Halogenated derivatives of adrenal cortical hormones	15	15	20	20	25
	2937.29	Other	15	15	20	20	25
		Other hormones and their derivatives ; other steroids used primarily as hor- mones :	15	15	20	20	25
	2937.91	Insulin and its salts ..	15	15	20	20	25
	2937.92	Oestrogens and progestogens	15	15	20	20	25
	2937.99	Other	15	15	20	20	25

Heading No.	H.S. Code	Customs Duty Rate					
		1988- 1989	1990- 1991	1992	1993	1994	
XII.—GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS, AND OTHER DERIVATIVES							
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives						
	2938.10	Rutoside (rutin) and its derivatives	15	15	20	20	25
	2938.90	Other	15	15	20	20	25
29.39	Vegetable alkaloids, natural or reproduced by syn- thesis, and their salts ethers, esters and other derivatives.						
	2939.10	Alkaloids of opium and their derivatives; salts thereof Alkaloids of cinchona and their derivatives; salts thereof :	15	15	20	20	25
	2939.21	Quinine and its salts ..	15	15	20	20	25
	2939.29	Other	15	15	20	20	25
	2939.30	Caffeine and its salts ..	15	15	20	20	25
	2939.40	Ephedrine and their salts	15	15	20	20	25
	2939.50	Theophylline and amino- phylline (theophylline- ethylenediamine) and their derivatives; salts thereof	15	15	20	20	25
	2939.60	Alkaloids of rye ergot and their derivatives; salts thereof	15	15	20	20	25
	2939.70	Nicotine and its salts ..	15	15	20	20	25
	2939.90	Other	15	15	20	20	25
XIII.—OTHER ORGANIC COMPOUNDS							
29.40	2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39	15	15	20	20	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
29.41		Antibiotics.					
	2941.10	Penicillins and their deriva- tives with a penicillanic acid structure ; salts thereof	15	15	20	20	25
	2941.20	Streptomycins and their derivatives ; salts thereof ..	15	15	20	20	25
	2941.30	Tetracyclines and their derivatives ; salts thereof ..	15	15	20	20	25
	2941.40	Chloramphenicol and its derivatives ; salts thereof ..	15	15	20	20	25
	2941.50	Erythromycin and its deriva- tives ; salts thereof ..	15	15	20	20	25
	2941.90	Other	15	15	20	20	25
29.42	2942.00	Other organic compounds.	15	15	20	20	25

CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes

1.—This Chapter does not cover :

(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV) ;

(b) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20) ;

(c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01) ;

(d) Preparations of headings Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties ;

(e) Soap or other products of heading No. 34.01 containing added medicaments ;

(f) Preparations with a basis of plaster for use in dentistry (heading No. 34.07) ; or

(g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).

2.—For the purposes of heading Nos. 30.03 and 30.04 and of Notes 3 (d) to this Chapter, the following are to be treated :

(a) As unmixed products :

(1) Unmixed products dissolved in water ;

(2) All goods of Chapter 28 or 29 ; and

(3) Simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent ;

(b) As products which have 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.

3.—Heading No. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature :

- (a) Sterile surgical catgut, similar sterile nature materials and sterile tissue adhesives for surgical wound closure ;
- (b) Sterile laminaria and sterile laminaria tents ;
- (c) Sterile absorbable surgical or dental haemostatics ;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixd products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses ;
- (e) Blood-grouping reagents ;
- (f) Dental cements and other dental fillings ; bone reconstruction cements ;
- (g) First-aid boxes and kits ; and
- (h) Chemical contraceptive preparations based on hormones or spermicides.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
30.01	Glands and other organs for organotherapeutic uses, dried, whether or not powdered : extracts of glands or other organs or of their secretions for organotherapeutic uses : heparin and its salts ; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.					
3001.10	Glands and other organs, dried, whether or not powdered	25	25	25	25	25
3001.20	Extracts of glands or other organs or of their secretions	25	25	25	25	25
3001.90	Other	25	25	25	25	25
30.02	Human blood ; animal blood prepared for therapeutic, prophylactic or diagnostic uses ; antisera and other blood fractions ; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992-1993	1994	1995
3002.10	Antisera and other blood fractions :	25	25	25	25	25
3002.20	Vaccines for human medicine Vaccines for veterinary medicine.	25	25	25	25	25
3002.31	Vaccines against foot and mouth disease :	25	25	25	25	25
3002.39	Other	25	25	25	25	25
3002.90	Other	25	25	25	25	25
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.					
3003.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :	25	25	25	25	25
3003.20	Containing other antibiotics Containing hormones or other products of heading No. 29.37 but not containing antibiotics :	25	25	25	25	25
3003.31	Containing insulin	25	25	25	25	25
3003.39	Other	25	25	25	25	25
3003.40	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics					
3003.90	Other	25	25	25	25	25
30.04	Medicaments excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
3004.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :	25	25	25	25	25
3004.20	Containing other antibiotics ..	25	25	25	25	25
	Containing hormones or other products of heading No. 29.37 but not containing antibiotics :					
3004.31	Containing insulin	25	25	25	25	25
3004.32	Containing adrenal cortex hormones	25	25	25	25	25
3004.39	Other	25	25	25	25	25
3004.40	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics	25	25	25	25	25
3004.50	Other medicaments containing vitamins or other products of heading No. 29.36	30	30	30	30	30
3004.90	Other	30	30	30	30	30
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substance or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes. . . .					
3005.10	Adhesive dressings and other articles having an adhesive layer	30	30	30	30	30
3005.90	Other	30	30	30	30	30
30.06	Pharmaceutical goods specified in Note 3 to this Chapter					
3006.10	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure ; sterile laminaria and sterile laminaria tents ; sterile absorbable surgical or dental haemostatics	30	30	30	30	30
3006.20	Blood-grouping reagents ..	30	30	30	30	30
3006.30	Opacifying preparations for X-ray examinations ; diagnostic reagents designed to be administered to the patient ..	30	30	30	30	30

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
3006.40	Dental cements and other dental fillings ; bone reconstruction cements	25	25	25	25	25
3006.50	First-aid boxes and kits	25	25	25	25	25
3006.60	Chemical contraceptive preparations based on hormones or spermicides	25	25	25	25	25

CHAPTER 31

FERTILISERS

Notes.

1.—This Chapter does not cover :

- (a) Animal blood of heading No. 05.11 ;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (A), 3 (A), 4 (A) or 5 below) ; or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No. 38.23 ; optical elements of potassium chloride (heading No. 90.01).

2.—Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05 :

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

- (i) Sodium nitrate, whether or not pure ;
- (ii) Ammonium nitrate, whether or not pure ;
- (iii) Double salts, whether or not pure, of ammoniums sulphate and ammonium nitrate ;
- (iv) Ammonium sulphate, whether or not pure ;
- (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate ;
- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate ;
- (vii) Calcium cyanamide, whether or not pure or treated with oil ;
- (viii) Urea, whether or not pure.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together.

(C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers consisting of the goods of sub-paragraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3.—Heading No. 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05 :

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

- (i) Basic slag ;

(ii) Natural phosphates of heading No. 25.10 calcined or further heat-treated than for the removal of impurities ;

(iii) Superphosphates (single, double or triple) ;

(iv) Calcium hydrogenorthophosphate containing not less than 0.2 per cent by weight of fluorine calculated on the dry anhydrous product.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.

(C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4.—Heading No. 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 35.10:

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

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite) :

(ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above ;

(iii) Potassium sulphate, whether or not pure ;

(iv) Magnesium potassium sulphate, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

5.—Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.

6.—For the purposes of heading No. 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
31.01	3101.00	Animal or vegetable fertilisers, whether or not mixed to- gether or chemically treated; fertilisers produced by the mixing or chemical treat- ment of animal or vegetable products.				
		5	5	10	10	15
31.02		Mineral or chemical fertilisers nitrogenous.				
	3102.10	Urea, whether or not in aqueous solution.				
		5	5	10	10	15
		Ammonium sulphate ; double salts and mixtures of ammonium sulphate and ammonium nitrate				

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
3102.21	Ammonium sulphate ..	5	5	10	10	15
3102.29	Other	5	5	10	10	15
3102.30	Ammonium nitrate, whether or not in aqueous solution	5	5	10	10	10
3102.43	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	5	5	10	10	15
3102.50	Sodium nitrate	5	5	10	10	15
3102.60	Double salts and mixtures of calcium nitrate and ammo- nium nitrate	5	5	10	10	15
3102.70	Calcium cyanamide	5	5	10	10	15
3102.80	Mixtures of urea and ammonium nitrate in aqueous or ammo- niacal solution	5	5	10	10	10
3102.90	Other, including mixtures not specified in the foregoing sub- headings	5	5	10	10	15
31.03	Mineral or chemical fertilisers phosphatic.					
3103.10	Superphosphates	5	5	10	10	15
3103.20	Basic slag	5	5	10	10	15
3103.90	Other	5	5	10	10	15
31.04	Mineral or chemical fertilisers, phosphatic.					
3104.10	Carnallite, sylvite and other crude natural potassium salts	5	5	10	10	15
3104.20	Potassium Chloride	5	5	10	10	15
3104.30	Potassium sulphate	5	5	10	10	15
3104.90	Other	5	5	10	10	15
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
3105.20	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5	5	10	10	15
3105.30	Diammonium hydrogenorthophosphate (diammonium phosphate)	5	5	10	10	15
3105.40	Ammonium dihydrogenorthophosphate (monoammonium phosphate, and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	5	5	10	10	15
	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :					
3105.51	Containing nitrates and phosphates	5	5	10	10	15
3105.59	Other	5	5	10	10	15
3105.60	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	5	5	10	10	15
3105.90	Other	5	5	10	10	15

CHAPTER 32

TANNING OR DYEING EXTRACTS ; TANNINS AND THEIR DERIVATIVES ; DYES,
PIGMENTS AND OTHER COLOURING MATTER ; PAINTS AND VARNISHES ; PUTTY
AND OTHER MASTICS ; INKS

NOTES.

1.—This Chapter does not cover :

(a) Separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of (heading No. 32.12) ;

(b) Tannates or other tannin-derivatives of products of headings Nos. 29.36 to 29.39 29.41 or 35.01 to 35.04 ; or

(c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).

2.—Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3.—Headings Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matters (including, in the case of heading No. 32.06, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4.—Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when 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. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

(a) Metallic power (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder ; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Customs Duty Rate

1988- 1990- 1992 1993 1994
1989 1991

Heading H.S.
No. Code

Tanning extracts of vegetable origin ; tannins and their salts, ethers, esters and other derivatives.

	3201.10	Quebracho extract	15	15	20	20	25
	3201.20	Wattle extract	15	15	20	20	25
	3201.30	Oak or chestnut extract ..	15	15	20	20	25
	3201.90	Other	15	15	20	20	25
32.02		Synthetic organic tanning substances : inorganic tanning substances ; tanning preparations, whether or not containing natural tanning substances ; enzymatic preparations for pre-tanning.					
	3202.10	Synthetic organic tanning substances	15	15	20	20	25
	3202.90	Other	15	15	20	20	25
32.03	3203.00	Colouring matter of vegetable or animal origin (including dyeing.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		extracts but excluding animal black), whether or not chemically defined ; preparations base on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter	15	15	20	20	25
32.04		Synthetic organic colouring matter, whether or not chemically defined ; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter ; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.					
		Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :					
3204.11		Disperse dyes and preparations based thereon	15	15	20	20	25
3204.12		Acid dyes, whether or not premetallised, and preparations based thereon ; mordant dyes and preparations based thereon	15	15	20	20	25
3204.13		Basic dyes and preparations based thereon	15	15	20	20	25
3204.14		Direct dyes and preparations based thereon	15	15	20	20	25
3204.15		Vat dyes (including those usable in that state as pigments) and preparations based thereon ..	15	15	20	20	25
3204.16		Reactive dyes and preparations based thereon	15	15	20	20	25
3204.17		Pigments and preparations based thereon	15	15	20	20	25
3204.19		Other, including mixtures of colouring matter of two or more of the sub-headings Nos. 3204.11 to 3204.19 ..	15	15	20	20	25
3204.20		Synthetic organic products of a kind used as fluorescent brightening agents	15	15	20	20	25
3204.90		Other	15	15	20	20	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
32.05	3205.00	Colour lakes ; preparations based on colour lakes as specified in Note 3 to this Chapter.					
32.06		Other colouring matter : preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.					
	3206.10	Pigments and preparations based on titanium dioxide	15	15	20	25	25
	3206.20	Pigments and preparations based on chromium compounds ..	15	15	20	25	25
	3206.30	Pigments and preparations based on cadmium compounds' ..	15	15	20	20	25
		Other colouring matter and other preparations :					
	3206.41	Ultramarine and preparations based thereon	15	15	20	20	25
	3206.42	Lithopone and other pigments and preparations based on zinc sulphide	15	15	20	20	25
	3206.43	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	15	15	20	20	25
	3206.49	Other	15	15	20	20	25
	3206.50	Inorganic products of a kind used as luminophores	15	15	20	20	25
32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry ; glass frit and other glass, in the form of power, granules or flakes.					
	3207.10	Prepared pigments, prepared opacifiers, prepared colours and similar preparations ..	15	15	20	20	25
	3207.20	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	15	15	20	20	25
	3207.30	Liquid' lustres and similar preparations	15	15	20	20	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
3207.40		Glass frit and other glass, in the form of powder, granules or flakes	15	15	20	20	25
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium ; solutions as defined in Note 4 to this Chapter.					
3208.10		Based on Polyesters	35	35	35	35	35
3208.20		Based on acrylic or vinyl polymers	35	35	35	35	35
3208.90		Other	35	35	35	35	35
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.					
3209.10		Based on acrylic or vinyl polymers	35	35	35	35	35
3209.90		Other	35	35	35	35	35
32.10	3210.00	Other paints and varnishes (including enamels, lacquers and distempers) ; prepared water pigments of a kind used for finishing leather. . .	35	35	35	35	35
32.11	3211.00	Prepared driers.	35	35	35	35	35
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels) ; stamping foils : dyes and other colouring matter put up in forms or packings for retail sale.					
3212.10		Stamping foils	20	20	20	25	25
3212.90		Other	20	20	20	25	25
32.13		Artists, students or signboard painters' colours modifying tints, amusement colours and the like, in tablets tubes, jars, bottles, pans or in similar forms or packings.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
3213.10	Colours in sets	20	20	20	25	25
3213.90	Other	20	20	20	25	25
32.14	Glaziers putty, grafting putty, resin cements, caulking compounds and other mas- tics ; painters' fillings ; non- refactory surfacing prepara- tions for facades, indoors walls, floors, ceilings or the like.					
3214.10	Mastics, painters' fillings ..	20	20	20	25	25
3214.90	Other	20	20	20	25	25
32.15	Printing ink, writing or draw- ing ink and other inks, whether or not concentrated or solid.					
	Printing ink :					
3215.11	Black	20	20	20	25	25
3215.19	Other	20	20	20	25	25
3215.90	Other	20	20	20	25	25

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS ; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Notes

1.—This Chapter does not cover :

(a) Compound alcoholic preparations of a kind used for the manufacture of beverages, of heading No. 22.08 ;

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

(c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.

2.—Headings Nos. 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

3.—The expression "perfumery, cosmetic or toilet preparations" in heading No. 33.07 applies, *inter alia*, to the following products : scented sachets ; odoriferous preparations which operate by burning ; perfumed papers and papers impregnated or coated with cosmetics ; contact lens or artificial eye solutions ; wadding, felt and non wovens, impregnated

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
33.01		Essential oils (terpeneless or not), including concretes and absolutes ; resinoids ; concentrates of essential oils in fats, in fixed oils, in waxes of the like, obtained by enfleurage or maceration ; terpenic by-products of the deterpenation of essential oils ; aqueous distillates and aqueous solutions of essential oils.					
		Essential oils of citrus fruit :					
	3301.11	Of bergamot	15	15	20	20	25
	3301.12	Of orange	15	15	20	20	25
	3301.13	Of lemon	15	15	20	20	25
	3301.14	Of lime	15	15	20	20	25
	3301.19	Other	15	15	20	20	25
		Essential oils other than those of citrus fruit :					
	3301.21	Of geranium	15	15	20	20	25
	3301.22	Of jasmin	15	15	20	20	25
	3301.23	Of lavender or of lavandin	15	15	20	20	25
	3301.24	Of peppermint (<i>Mentha piperita</i>)	15	15	20	20	25
	3301.25	Of other mints	15	15	20	20	25
	3301.26	Of vetiver	15	15	20	20	25
	3301.29	Other	15	15	20	20	25
	3301.30	Resinoids	15	15	20	20	25
	3301.90	Other	15	15	20	20	25
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials industry.					
	3302.10	Of a kind used in the food of drink industries	15	15	20	20	25
	3302.90	Other	15	15	20	20	25
33.03	3303.00	Perfumes and toilet waters	55	55	55	55	55
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sun screen or sun tan preparations ; manicure or pedicure preparations.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	3304.10	Lip make-up preparations ..	55	55	55	55
	3304.20	Eye make-up preparations ..	55	55	55	55
	3304.30	Manicure or pedicure preparations	55	55	55	55
		Other :				
	3304.91	Powders, whether or not compressed	30	30	30	30
	3304.99	Other	55	55	55	55
33.05		Preparations for use on the hair.				
	3305.10	Shampoos	40	40	40	40
	3305.20	Preparations for permanent waving or straightening ..	40	40	40	40
	3305.30	Hair lacquers	40	40	40	40
	3305.90	Other	40	40	40	40
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders.				
	3306.10	Dentifrices	60	60	50	45
	3306.90	Other				40
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included ; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	60	60	50	45
	3307.10	Pre-shave, shaving or after-shave preparations	45	45	45	45
	3307.20	Personal deodorants and antiperspirants	45	45	45	45
	3307.30	Perfumed bath salts and other bath preparations	45	45	45	45
		Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :				
	3307.41	"Agarbatti" and other odoriferous preparations which operate by burning	45	45	45	45
	3307.49	Other	45	45	45	45
	3307.90	Other	45	45	45	45

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND, DENTAL PREPARATIONS WITH A BASIS OF PLASTER

Notes

1.—This chapter does not cover :

- (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17) ;
- (b) Separate chemically defined compounds ; or
- (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07).

2.—For the purposes of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of 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.—For the purposes of heading No. 34.02, organic "surface-active agents" are products which when mixed with water at a concentration of 0.5 per cent at 20 degrees centigrade and left to stand for one hour at the same temperature

- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter ; and
- (b) reduce the surface tension of water to 4.5×10^{-2} N/M (45 dyne/cm) or less.

4.—In heading No. 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5.—In heading No. 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to :

- (A) Chemically produced organic products of a waxy character, whether or not water-soluble ;
- (B) Products obtained by mixing different waxes ;
- (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, minerals substances or other materials.

The heading does not apply to :

- (a) Products of heading No. 15.16, 15.19 or 34.02, even if having a waxy character ;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not coloured, of heading No. 15.21 ;
- (c) Mineral waxes or similar products of heading No. 27.12, whether or not intermixed or merely coloured ; or
- (d) Waxes mixed with, dispersed or dissolved in a liquid medium (headings Nos. 34.05, 38.09, etc.).

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
34.01	Soap ; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap ; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.					
	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :					
3401.11	For toilet use (including medicated products)	60	60	60	55	50
3401.19	Other	60	60	60	55	50
3401.20	Soap in other forms	60	60	60	55	50
34.02	Organic surface-active agents (other than soap) ; surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.					
	Organic surface-active agents, whether or not put up for retail sale :					
3402.11	Anionic	60	60	60	55	50
3402.12	Cationic	60	60	60	55	50
3402.13	Non-ionic	60	60	60	55	50
3402.19	Other	60	60	60	55	50
3402.20	Preparations put up for retail sale	60	60	60	55	50
3402.90	Other	60	60	60	55	50

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anticorrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals. Containing petroleum or oils obtained from bituminous minerals.					
3403.11	Preparations for the treatment of textile materials, leather, furskins or other materials ..	20	20	20	25	25
3403.19	Other	20	20	20	25	25
	Other :					
3403.91	Preparations for the treatment of textile materials, leather, furskins or other materials ..	20	20	20	25	25
3403.99	Other	20	20	20	25	25
34.04	Artificial waxes and prepared waxes					
3404.10	Of chemically modified lignite	20	20	20	25	25
3404.20	Of polyethylene glycol ..	20	20	20	25	25
3404.90	Other	20	20	20	25	25
34.05	Polishes and creams, for footwear, furniture, floors coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.					
3405.10	Polishes, creams and similar preparations for footwear or leather	35	35	35	30	30

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	3405.20	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	35	35	35	30	30
	3405.30	Polishes and similar preparations for coachwork, other than metal polishes	35	35	35	30	30
	3405.40	Scouring pastes and powders and other scouring preparations ..	35	35	35	30	30
	3405.90	Other	35	35	35	30	30
34.06	3406.00	Candles, tapers and the like	35	35	35	30	30
34.07	3407.00	Modelling pastes, including those put up for childrens amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets in packings for retail sale or in plates, horse-shoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	35	35	35	30	30

CHAPTER 35

ALBUMINOIDAL SUBSTANCES ; MODIFIED STARCHES ; GLUES ; ENZYMES

Notes.

1.—This Chapter does not cover :

(a) Yeasts (heading No. 21.02) ;

(b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30 ;

(c) Enzymatic preparations for pre-tanning (heading No. 32.02) ;

(d) Enzymatic soaking or washing preparations or other products of Chapter 34 ;

(e) Hardened proteins (heading No. 39.13) ; or

(f) Gelatin products of the printing industry (Chapter 49).

2.—For the purposes of heading No. 35.05, the term "dextrins" means 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.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992 . 1993	1993	1994
35.01		Casein, caseinates and other casein derivatives ; corsein glues					
	3501.10	Casein	20	20	20	25	25
	3501.90	Other	20	20	20	25	25
35.02		Albumins, albuminates and other albumin derivatives. ..					
	3502.10	Egg albumin	20	20	20	25	25
	3502.90	Other	20	20	20	25	25
35.03	3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives ; isinglass ; other glues of animal origin, excluding casein glues of heading No. 35.01 :	10	20	20	25	25
35.04	3504.00	Peptones and their derivatives ; Other protein substances and their derivatives, not elsewhere specified or included ; hide powder whether or not chromed.	20	20	20	25	25
35.05		Dextrins other modified starches (for example, pregelatinised or esterified starches) ; glues based on starches, or on dextrins or other modified starches.					
	3505.10	Dextrins and other modified starches	20	20	20	25	25
	3505.20	Glues	20	20	20	25	25
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included ; products suitable for use as glues or adhesives, put for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.					
	3506.10	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 Kg Other :	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	3506.91	Adhesives based on rubber or plastics (including artificial resins)				
		20	20	20	25	25
	3506.99	Other				
		20	20	20	25	25
35.07		Enzymes ; prepared enzymes not elsewhere specified or included				
	3507.10	Rennet and concentrates thereof				
		20	20	20	25	25
	3507.90	Other				
		20	20	20	25	25

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. The expression "articles of combustible materials" in heading No. 36.06 applies only to :

(a) Metaldehyde, hexamethy lenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar form) for use as fuels ; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form ;

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm³ ; and

(c) Resin torches, firelighters and the like.

36.01	3601.00	Propellant powders	20	20	20	25	25
36.02	3602.00	Prepared explosives, other than propellant powders	20	20	20	25	25
36.03	3603.00	Safety fuses ; detonating fuses ; percussion or detonating caps ; igniters ; electric detonators	20	20	20	25	25
36.04		Fireworks, signalling flares, rain rockets, signals and other pyrotechnic articles.					
	3604.10	Fireworks	45	45	45	40	40
	3604.90	Other	45	45	45	40	40
36.05	3605.00	Matches, other than pyrotechnic articles of heading No. 36.04	45	45	45	40	40
36.06		Ferro-cerium and other pyrophoric alloys in all forms ; articles of combustible materials as specified in Note 2 to this Chapter.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
3606.10	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	45	45	45	40	40
3606.90	Other	45	45	45	40	40

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes.

1. This Chapter does not cover waste or scrap materials.
2. In this Chapter the word "photographic" relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
37.01	Photographic plates and film in the flat sensitised unexposed, of any material other than paper, paperboard or textiles ; instant print film in the flat sensitised, unexposed, whether or not in packs.					
3701.10	For X-ray	30	30	30	30	30
3701.20	Instant print film	40	40	40	40	40
3701.30	Other plates and film, with any side exceeding 255 mm	40	40	40	40	40
	Other :					
3701.91	For colour photography (polychrome)	40	40	40	40	40
3701.99	Other	40	40	40	40	40
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles ; instant print film in rolls, sensitised, unexposed					
3702.10	For X-ray	30	30	30	30	30
3702.20	Instant print film	40	40	40	40	40
	Other film, without sprocket holes, of a width not exceeding 105 mm :					
3702.31	For colour photography (polychrome)	40	40	40	40	40
3702.32	Other, with silver halide emulsion	40	40	40	40	40
3702.39	Other	40	40	40	40	40
	Other film, without sprocket holes, of a width exceeding 105 mm :					

Heading H.S.
No. Code

Customs Duty Rate
1988- 1990- 1992 1993 1994
1989 1991

3702.41	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	40	40	40	40	40
3702.42	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	40	40	40	40	40
3702.43	Of a width exceeding 610 mm and of a length not exceeding 200 m	40	40	40	40	40
3702.44	Of a width exceeding 105 mm but not exceeding 610 mm .. Other film for colour photography (polychrome)	40	40	40	40	40
3702.51	Of a width not exceeding 16 mm and of a length not exceeding 14 m	40	40	40	40	40
3702.52	Of a width not exceeding 16 mm and of a length exceeding 14 m	40	40	40	40	40
3702.53	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	40	40	40	40	40
3702.54	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	40	40	40	40	40
3702.55	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m ..	40	40	40	40	40
3702.56	Of a width exceeding 35 mm ..	40	40	40	40	40
	Other :					
3702.91	Of a width not exceeding 16 mm and of a length not exceeding 14m	40	40	40	40	40
3702.92	Of a width not exceeding 16 mm and of a length exceeding 14 m	40	40	40	40	40
3702.93	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	40	40	40	40	40
3702.94	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	40	40	40	40	40
3702.95	Of a width exceeding 35 mm ..	40	40	40	40	40

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	
		Photographic paper, paper, board and textiles, sensitised unexposed.					
	3703.10	In rolls of a width exceeding 610 mm	20	20	20	25	25
	3703.20	Other, for colour photography (polychrome)	20	20	20	25	25
	3703.90	Other	20	20	20	25	25
37.04	3704.00	Photographic plates, film, paper, paperboard and textiles, ex- posed but not developed.					
37.05		Photographic plates and films exposed and developed, other than cinematograph film.	20	20	20	25	25
	3705.10	For offset reproduction	20	20	20	25	25
	3705.20	Microfilms	20	20	20	25	25
	3705.90	Other	20	20	20	25	25
37.06		Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.					
	3706.10	Of a width of 35 mm or more	40	40	40	40	40
	3706.90	Other	40	40	40	40	40
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations) ; unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.					
	3707.10	Sensitised emulsions	20	20	20	25	25
	3707.90	Other	20	20	20	25	25

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) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08 ;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.13) ;

(4) Products specified in Note 2 (a) or 2 (c) below.

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of kind used in the preparation of human foodstuffs (generally heading No. 21.06).

(c) Medicaments (heading No. 30.03 or 30.04).

2. Heading No. 38.23 includes the following goods which are not to be classified in 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 alkaline-earth metals ;

(b) Fusel oil ; Dippel's oil ;

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

(d) Stencil correctors and other correcting fluids put up in packings for retail sale ; and

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

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992	1993	1994
38.01	Artificial graphite ; colloidal or semi-colloidal graphite ; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.					
	3801.10 Artificial graphite	20	20	20	25	25
	3801.20 Colloidal or semi-colloidal graphite	20	20	20	25	25
	3801.30 Carbonaceous pastes for electrodes and similar pastes for furnace linings	20	20	20	25	25
	3801.90 Other	20	20	20	25	25
38.02	Activated carbon ; activated natural mineral products ; animal black, including spent animal black.					
	3802.10 Activated carbon. .. .	20	20	20	25	25
	3802.90 Other	20	20	20	25	25
38.03	3803.00 Tall oil, whether or not refined	20	20	20	25	25
38.04	3804.00 Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates but excluding tall oil of heading No. 38.03	20	20	20	25	25

Heading H.S. No. Code		Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
38.05	Gun, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods ; crude dipentene ; sulphite turpentine and other crude paracynene ; pine oil containing alphaterpineol as the main constituent.					
38.05.10	Gun, wood or sulphate turpentine oils	20	20	20	25	25
3805.20	Pine oil	20	20	20	25	25
3805.90	Other	20	20	20	25	25
38.06	Rosin and resin acids, and derivatives thereof ; rosin spirit and rosin oils ; run gums,					
3806.10	Rosin	20	20	20	25	25
3806.20	Salts of rosin or of resin acids	20	20	20	25	25
3806.30	Ester gums	20	20	20	25	25
3806.90	Other	20	20	25	25	25
38.07	3807.00 Wood tar ; wood tar oils ; wood creosote ; wood naphtha ; vegetable pitch ; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	20	20	20	25	25
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papes)					
3808.10	Insecticides	30	30	30	30	30
3808.20	Fungicides	5	5	10	10	15
3808.30	Herbicides, anti-sprouting products and plant-growth regulators	5	5	10	10	15
3808.40	Disinfectants	30	30	30	30	30
3808.90	Other	5	5	10	10	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.					
	3809.10	With a basis of anylaceous Substances	20	20	20	25	25
		Other :					
	3809.91	Of a kind used in the textile industry	20	20	20	25	25
	3809.92	Of a kind used in the paper industry	20	20	20	25	25
	3809.99	Other	20	20	20	25	25
38.10		Pickling Preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding ; sold, ringe brazing or welding powders and pastes consisting of metal and other materials ; preparations of a kind used as cores or coatings for welding electrodes or rods.					
	3810.10	Pickling preparations for metal surfaces ; soldering, brazing or welding powders and pastes consisting of metal and other materials	20	20	20	25	25
	3810.90	Other	20	20	20	25	25
38.11		Anti-knock preparations, oxidation inhibitors, Gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		other liquids used for the same purposes as mineral oils.					
3811.11		Anti-knock preparations Based on lead compound ..	20	20	20	25	25
3811.19		Other	20	20	20	25	25
		Additives for lubricating oils :					
3811.21		Containing petroleum oils or oils obtained from bituminous minerals	20	20	20	25	25
3811.29		Other	20	20	20	25	25
3811.90		Other	20	20	20	25	25
38.12		Prepared rubber accelerators ; compound plasticisers for rubber or plastics, not elsewhere specified or included ; anti-oxidising preparations and other compound stabilisers for rubber or plastics.					
3812.10		Prepared rubber accelerators ..	20	20	20	25	25
3812.20		Compound plasticisers for rubber or plastics	20	20	20	25	25
3812.30		Anti-oxidising preparations and other compound stabilisers for rubber or plastics	20	20	20	25	25
38.13	3813.00	Preparations and charges for fire-extinguishers ; charged fire-extinguishing grenades	20	20	20	25	25
38.14	3814.00	Organic composite solvents and thinners, not elsewhere specified or included ; prepared paint or varnish removers	20	20	20	25	25
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. Supported catalysts :					
3815.11		With nickel or nickel compounds as the active substance ..	20	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
3815.12		With precious metal or precious metal compounds as the active substance	20	20	20	25	25
3815.19		Other	20	20	20	25	25
3815.90		Other	20	20	20	25	25
38.16	3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01	20	20	20	25	25
38.17		Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.					
3817.10		Mixed alkylbenzenes	20	20	20	25	25
3817.20		Mixed alkylnaphthalenes	20	20	20	25	25
38.18	3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers of similar forms chemical compounds doped for use in electronics	20	20	20	25	25
38.19	3819.00	Hydraulic break fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals	20	20	20	25	25
38.20	3820.00	Anti-freezing preparations and prepared de-icing fluids,	40	40	40	40	40
38.21	3821.00	Prepared culture media for development of micro-organisms	20	20	20	25	25
38.22	3822.00	Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.06	20	20	20	25	25
38.23		Prepared binders for foundry moulds or cores ; 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.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
3823.10	Prepared binders for foundry moulds or cores	20	20	20	25	25
3823.20	Naphthenic acids, their water- insoluble salts and their esters	20	20	20	25	25
3823.30	Non-agglomerated metal carbides mixed together or with metal- lic binders	20	20	20	25	25
3823.40	Prepared additives for cements, mortars or concretes ..	20	20	20	25	25
3823.50	Non-refractory mortars and con- cretes.	20	20	20	25	25
3823.60	Sorbitol other than that of sub- heading No. 2905.44 ..	20	20	20	25	25
3823.90	Other	20	20	20	25	25

SECTION VII

PLASTICS AND ARTICLES THEREOF ;

RUBBER AND ARTICLES THEREOF

Notes :

1.—Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked ;

(b) presented together ; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2.—Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles hereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

Notes :

1.—Throughout the Nomenclature the expression "plastics" means those materials of headings Nos. 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2.—This Chapter does not cover :

- (a) Waxes of heading No. 27.12 or 34.04 ;
- (b) Separate chemically defined organic compounds (Chapter 29),
- (c) Heparin or its salts (heading No. 30.01) ;
- (d) Stamping foils of heading No. 32.12 ;
- (e) Organic surface-active agents or preparations of heading No. 34.02 ;
- (f) Run gums or ester gums (heading No. 38.06) ;
- (g) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof ;
- (h) Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02 ;
- (i) Plaits, wickerwork or other articles of Chapter 46 ;
- (k) Wall coverings of heading No. 48.14 ;
- (l) Goods of Section XI (textiles and textile articles) ;
- (m) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof) ;
- (n) Imitation Jewellery of heading No. 71.17 ;
- (o) Articles of Section XVI (machines and mechanical or electrical appliances) ;
- (p) Parts of aircraft or vehicles of Section XVII ;
- (q) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments) ;
- (r) Articles of Chapter 91 (for example, clock or watch cases) ;
- (s) Articles of Chapter 92 (for example, musical instruments or parts thereof) ;
- (t) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, Prefabricated buildings) ;
- (u) Articles of Chapter 95 (for example, toys, games, sports requisites) ; or
- (v) Articles of Chapter 96 (for example, brushes, 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).

3.—Headings Nos. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :

- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings Nos. 39.01 and 39.02) ;
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11) ;
- (c) Other synthetic polymers with an average of at least 5 monomer units ;
- (d) Silicones (heading No. 39.10) ;
- (e) Resols (heading No. 39.09) and other prepolymers.

4. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft-copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer

If no single comonomer predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

The expression "copolymers" covers all polymers in which no single monomer contributes 95 % or more by weight to the total polymer content.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings Nos 39.01 to 39.14, the expression "primary forms" applies only to the following forms :

- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions ;
- (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos 39.01 to 39.14).

8. For the purposes of heading No. 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the plastic layer (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings Nos 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut, they become articles ready for use).

11. Heading No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter 11 :

- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300l ;
- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs ;
- (c) Cutters and fittings therefor ;
- (d) Doors, windows and their frames and thresholds for doors ;
- (e) Balconies, balustrades, fencing, gates, and similar barriers ;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof ;

(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses ;

(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes ; and

(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Note.

1. Within any one heading of this Chapter, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) are to be classified in the same sub-heading as homopolymers of the predominant comonomer and chemically modified polymers of the kind specified in Chapter Note 5 are to be classified in the same sub-heading as the unmodified polymer, provided that such copolymers or chemically modified polymers are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned. Polymer blends are to be classified in the same subheading as copolymers (or homopolymers, as the case may be) of the same monomers in the same proportions.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
1. PRIMARY FORMS						
39.01	Polymers of ethylene, in primary forms.					
3901.10	Polyethylene having a specific gravity of less than 0.94 ..	15	15	20	20	25
3901.20	Polyethylene having a specific gravity of 0.94 or more ..	15	15	20	20	25
3901.30	Ethylene-vinyl acetate copolymers	15	15	20	20	25
3901.90	Other	15	15	20	20	25
39.02	Polymers of propylene or of other olefins, in primary forms.					
3902.10	Polypropylene	15	15	20	20	25
3902.20	Polyisobutylene	15	15	20	20	25
3902.30	Propylene copolymers	15	15	20	20	25
3902.90	Other	15	15	20	20	25
39 03	Polymers of styrene, in primary forms					
	Polystyrene :					
3903.11	Expansible	15	15	20	20	25
3903.19	Other	15	15	20	20	25
3903.20	Styrene-acrylonitrile (SAN) copolymers	15	15	20	20	25
3903.30	Acrylonitrile-butadiene-styrene (ABS) copolymers	15	15	20	20	25
3903.90	Other	15	15	20	20	25

Heading No.	H.S. Code	Customs Duty Rate				
		1989- 1989	1990- 1991	1992	1993	1994
39.04	Polymers of vinyl chloride or of other halogenated olefins in primary forms.					
3904.10	Polyvinyl chloride, not mixed with any other substances	15	15	20	20	25
	Other Polyvinyl chloride :					
3904.21	Non-Plasticised	15	15	20	20	25
3904.22	Plasticised	15	15	20	20	25
3904.30	Vinyl chloride-vinyl acetate copolymers	15	15	20	20	25
3904.40	Other vinyl chloride copolymers	15	15	20	20	25
3904.50	Vinylidene chloride polymers					
	Fluoro-polymers :	15	15	20	20	25
3904.61	Polytetrafluoroethylene	15	15	20	20	25
3904.69	Other	15	15	20	20	25
3904.90	Other	15	15	20	20	25
39.05	Polymers of vinyl acetate or of other vinylesters, in primary forms other vinyl-polymers in primary forms					
	Polymers of vinyl acetate :					
3905.11	In aqueous dispersion	15	15	20	20	25
3905.19	Other	15	15	20	20	25
3905.20	Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups	15	15	20	20	25
3905.90	Other	15	15	20	20	25
	Acrylic Polymers in Primary forms.					
3906.10	Polymethyl methacrylate	15	15	20	20	25
3906.90	Other	15	15	20	20	25
39.07	Polyacetals other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyalyl esters and other polyesters, in primary forms,					
3907.10	Polyacetals	15	15	20	20	25
3907.20	Other polyethers	15	15	20	20	25
3907.30	Epoxide resins	15	15	20	20	25
3907.40	Polycarbonates	15	15	20	20	25
3907.50	Alkyd resins	35	35	30	25	25
3907.60	Polyethylene terephthalate	15	15	20	20	25
	Other polyesters :					
3907.91	Unsaturated	15	15	20	20	25
3907.99	Other	15	15	20	20	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992	1993	1994
39.08	Polyamides in primary forms					
	3908.10 Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	15	15	20	20	25
	3908.90 Other	15	15	20	20	25
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.					
	3909.10 Urea resins; thiourea resins ..	15	15	20	20	25
	3909.20 Melamine resins	15	15	20	20	25
	3909.30 Other amino-resins	15	15	20	20	25
	3909.40 Phenolic resins	15	15	20	20	25
	3909.50 Polyurethanes	15	15	20	20	25
39.10	3910.00 Silicones in primary forms.	15	15	20	20	25
39.11	Petroleum resins, coumaronerindene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.					
	3911.10 Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes ..	15	15	20	20	25
	3911.90 Other	15	15	20	20	25
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.					
	Cellulose acetates :					
	3912.11 Non-plasticised	15	15	20	20	25
	3912.12 Plasticised	15	15	20	20	25
	3912.20 Cellulose nitrates (including collodions)	15	15	20	20	25
	Cellulose ethers :					
	3912.31 Carboxymethylcellulose and its salts	15	15	20	20	25
	3912.39 Other	15	15	20	20	25
	3912.90 Other	15	15	20	20	25
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	3913.10	15	15	20	20	25
	3913.90	15	15	20	20	25
39.14	3914.00	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.				
	II.—WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES ; ARTICLES					
39.15	Waste, parings and scrap, of plastics.					
	3915.10	10	10	10	15	15
	3915.20	10	10	10	15	15
	3915.30	10	10	10	15	15
	3915.90	10	10	10	15	15
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.					
	3916.10	20	20	20	25	25
	3916.20	20	20	20	25	25
	3916.90	20	20	20	25	25
39.17	Tubes, Pipes and hoses and fittings therefor (for example, joints, elbows, flanges), of plastics.					
	3917.10	20	20	20	25	25
	Tubes, pipes and hoses, rigid :					
	3917.21	40	40	40	40	40
	3917.22	40	40	40	40	40
	3917.23	40	40	40	40	40
	3917.29	40	40	40	40	40
	Other tubes, pipes and hoses :					
	3917.31	40	40	40	40	40
	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa					
	3917.32	40	40	40	40	40
	Other, not reinforced or otherwise combined with other materials, without fittings					
	3917.33	40	40	40	40	40
	Other, not reinforced or otherwise combined with other materials, with fittings					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	3917.39 Other	40	40	40	40	40
	3917.40 Fittings	40	40	40	40	40
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.					
	3918.10 Of polymers of vinyl chloride ..	40	40	40	40	40
	3918.90 Of other plastics	40	40	40	40	40
39.19	Self-Adhesive plates, sheets, film, foil tape, strip and other flat shapes, of plastics, whether or not in rolls.					
	3919.10 In rolls of a width not exceeding 20 cm	40	40	40	40	40
	3919.90 Other	40	40	40	40	40
39.20	Other plates, sheet, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.					
	3920.10 Of polymers of ethylene ..	40	40	40	40	40
	3920.20 Of polymers of propylene ..	40	40	40	40	40
	3920.30 Of polymers of styrene ...	40	40	40	40	40
	Of polymers of vinyl chloride :					
	3920.41 Rigid	40	40	40	40	40
	3920.42 Flexible	40	40	40	40	40
	Of acrylic polymers :					
	3920.51 Of polymethyl methacrylate ..	40	40	40	40	40
	3920.59 Other	40	40	40	40	40
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :					
	3920.61 Of polycarbonates	40	40	40	40	40
	3920.62 Of polyethylene terephthalate ..	40	40	40	40	40
	3920.63 Of unsaturated polyesters ..	40	40	40	40	40
	3920.69 Of other polyesters	40	40	40	40	40
	Of cellulose or its chemical derivatives :					
	3920.71 Of regenerated cellulose ..	40	40	40	40	40

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	3920.72	Of vulcanised fibre	40	40	40	40	40
	3920.73	Of cellulose acetate	40	40	40	40	40
	3920.79	Of other cellulose derivatives ..	40	40	40	40	40
		Of other plastics :					
	3920.91	Of polyvinyl butyral	40	40	40	40	40
	3920.92	Of polyamides	40	40	40	40	40
	3920.93	Of amino-resins	40	40	40	40	40
	3920.94	Of phenolic resins	40	40	40	40	40
	3920.99	Of other plastics	40	40	40	40	40
39.21		Other plates, sheets, film, foil and strip, of plastics.					
		Cellular :					
	3921.11	Of polymers of styrene	40	40	40	40	40
	3922.12	Of polymers of vinyl chloride ..	40	40	40	40	40
	3921.13	Of polyurethanes	40	40	40	40	40
	3921.14	Of regenerated cellulose	40	40	40	40	40
	3921.19	Of other plastics	40	40	40	40	40
	3921.90	Other	40	40	40	40	40
39.22		Baths, shower-baths, wash- basins, bides, lavatory pans seats and covers, flushing cistens and similar sani- tary ware, of plastics.					
	3922.10	Baths, shower-baths and wash- basins	40	40	40	40	40
	3922.20	Lavatory seats and covers	40	40	40	40	40
	3922.90	Other	40	40	40	40	40
39.23		Articles for the conveyance or packing of goods, of plastics stoppers, lids, caps and other closures, of plastics.					
	3923.10	Boxes, cases, crates and similar articles	30	30	30	25	25
		Sacks and bags (including cones) :					
	3923.21	Of polymers of ethylene	30	30	30	25	25
	3923.29	Of other plastics	30	30	30	25	25
	3923.30	Carboys, bottles, flasks and similar articles	30	30	30	25	25
	3923.40	Spools, cops, bobbins and similar supports	30	30	30	25	25
	3923.50	Stoppers, lids, caps and other closures	30	30	30	25	25
	3923.90	Other	30	30	30	25	25
39.24		Tableware, kitchenware, other household articles and toilet articles to plas- tics.					
	3924.10	Tableware and kitchenware ..	45	45	45	45	45

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
39.25	3924.90	Other Builders ware of plastics not elsewhere specified or included.	45	45	45	45	45
	3925.10	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 3001	45	45	45	45	45
	3925.20	Doors, windows and their frames and thresholds for doors	45	45	45	45	45
	3925.30	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	45	45	45	45	45
39.26	3925.90	Other	45	45	45	45	45
		Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.					
	3926.10	Office of school supplies	45	45	45	45	45
	3926.20	Articles of apparel and clothing accessories (including gloves)	45	45	45	45	45
	3926.30	Fittings for furniture, coachwork or the like	45	45	45	45	45
	3926.40	Statuettes and other ornamental articles	45	45	45	45	45
	3926.90	Other	45	45	45	45	45

CHAPTER 40

RUBBER AND ARTICLES THEREOF

Notes.

1.—Except where the context otherwise requires, throughout the Nomenclature the expression rubber, means the following products, whether or not vulcanised or hard : natural rubber balata, gutta-percha, guayule, chicle and similar natural gum, synthetic rubber, factice derived from oils, and such substances reclaimed.

2.—This Chapter does not cover :

- (a) Goods of Section XI (textiles and textile articles) ;
- (b) Footwear or parts thereof of Chapter 64 ;
- (c) Headgear or parts thereof (including bathing caps) of Chapter 65 ;
- (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber ;
- (e) Articles of Chapter 90, 92, 94 or 96 or
- (f) Articles of Chapter 95 (other than sports gloves and articles of headings Nos. 40.11 to 40.13).

3. In headings Nos. 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms :

- (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions) ;
- (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading No. 40.02, the expression "synthetic rubber" applies to :

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added ; the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted ;

(b) Thioplasts (TM) ; and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, 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. (a) Headings Nos. 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex) ;

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification ;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b) ;

(b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :

(i) emulsifiers or anti-tack agents ;

(ii) small amounts of breakdown products of emulsifiers ;

(iii) very small amounts of the following :

heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading No. 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08.

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

9. In headings Nos. 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992- 1993	1994	1995
40.01	Natural rubber, balata, cutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.					
4001.10	Natural rubber latex, whether or not pre-vulcanised ..	10	10	10	15	15
	Natural rubber in other forms :					
4001.21	Smoked sheets	10	10	10	15	15
4001.22	Technically specified natural rubber (TSNR)	10	10	10	15	15
4001.29	Other	10	10	10	15	15
4001.30	Balata, gutta-percha, guayule, chicle and similar natural gums	10	10	10	15	15
40.02	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip ; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.					
	Styrene-butadiene rubber (SBR) ; carboxylated styrene-butadiene rubber (XSBR) :					
4002.11	Latex	15	15	15	20	25
4002.19	Other	15	15	15	20	25
4002.20	Butadiene rubber (BR)	15	15	15	20	25
	Isobutene-isoprene (butyl) rubber (IIR) ; halo-isobutene-isoprene rubber (CIIR or BIIR) :					
4002.31	Isobutene-isoprene (butyl) rubber (IIR)	15	15	15	20	25
4002.39	Other	15	15	15	20	25
	Chloroprene (chlorobutadiene) rubber (CR) :					
4002.41	Latex	15	15	15	20	25
4002.49	Other	15	15	15	20	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
		Acrylonitrile-butadiene rubber (NBR) :					
	4002.51	Datex	15	15	15	20	25
	4002.59	Other	15	15	15	20	25
	4002.60	Isoprene rubber (IR)	15	15	15	20	25
	4002.70	Ethylene-propylene-non-conjugated diene rubber (EPDM)	15	15	15	20	25
	4002.80	Mixtures of any product of heading No. 40.01 with any product of this heading	15	15	15	20	25
		Other					
	4002.91	Datex	15	15	15	20	25
	4002.99	Other	15	15	15	20	25
40.03	4003.00	Reclaimed rubber in primary forms or in plates sheets or strip.	10	10	10	15	15
40.04	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	10	10	10	15	15
40.05		Compound rubber, unvulcanised, in primary forms or in plates, sheets or strip.					
	4005.10	Compounded with carbon black or silica	20	20	20	25	25
	4005.20	Solutions ; dispersions other than those of sub-heading No. 4005.10	20	20	20	25	25
		Other :					
	4005.91	Plates, sheets and strip	20	20	20	25	25
	4005.99	Other	20	20	20	25	25
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example discs and rings), of unvulcanised rubber.					
	4006.10	"Camel-back" strips for retreading rubber tyres	20	20	20	25	25
	4006.90	Other	20	20	20	25	25
40.07	4007.00	Vulcanised rubber thread and cord	20	20	20	25	25
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber,					
		Of cellular rubber :					
	4008.11	Plates, sheets and strip	20	20	20	25	25
	4008.19	Other	20	20	20	25	25
		Of non-cellular rubber ;					

Heading No.	H.S. Code		Customs Duty Rate				
			198- 199	1990- 1991	1992	1993	1994
	4008.21	Plates, sheets and strip	0	20	20	25	25
	4008.29	Other	0	20	20	25	25
40.09		Tubes, pipes and hoses, of vul- canised rubber other than hard rubber, with or without their fittings (for example joints elbows, flanges).					
	4009.10	Not reinforced or otherwise com- bined with other materials, without fittings	20	20	20	25	25
	4009.20	Reinforced or otherwise com- bined only with metal, with- out fittings	20	20	20	25	25
	4009.30	Reinforced or otherwise com- bined only with textile mate- rials, without fittings	20	20	20	25	25
	4009.40	Reinforced or otherwise com- bined with other materials, without fittings	20	20	20	25	25
	4009.50	With fittings	20	20	20	25	25
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.					
	4010.10	Of trapezoidal cross-section (V- belts and V-belting)	10	10	15	15	20
		Other					
	4010.91	Of a width exceeding 20 cm	10	10	15	15	20
	4010.99	Other	10	10	15	15	20
40.11		New pneumatic tyres, or rub- ber					
	4011.10	Of a kind used on motor car including station wagons and racing cars.	30	30	30	25	25
	4011.20	Of a kind used on buses or lorries	30	30	30	25	25
	4011.30	Of a kind used on aircraft	30	30	30	25	25
	4011.40	Of a kind used on motorcycles	30	30	30	25	25
	4011.50	Of a kind used on bicycles	30	30	30	25	25
		Other :					
	4011.91	Having a "herring-bone" or similar tread	30	30	30	25	25
	4011.99	Other	30	30	30	25	25
40.12		Retreaded or used pneumatic tyres of rubber ; solid or cushion tyres, interchange- able tyres treads and tyres flaps of rubber.					
	4012.10	Retreaded tyres	30	30	30	25	25
	4012.20	Used pneumatic tyres	30	30	30	25	25
	4012.90	Other	30	30	30	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1989- 1989	1990- 1991	1992	1993	1994
40.13	Inner tubes, of rubber.					
4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	30	30	30	25	25
4013.20	Of a kind used on bicycles ..	30	30	30	25	25
4013.90	Other	30	30	30	25	25
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or with- out fittings of hard rubber.					
4014.10	Sheath contraceptives	35	35	35	30	30
4014.90	Other	35	35	35	30	30
40.15	Articles of apparel and cloth- ing accessories (including gloves), for all purposes, of vulcanised rubber other than rubber.					
	Gloves :					
4015.11	Surgical	35	35	35	30	30
4015.19	Other	35	35	35	30	30
4015.90	Other	35	35	35	30	30
40.16	Other articles of vulcanised rubber other than hard rubber.					
4016.10	Of cellular rubber	40	40	40	40	40
	Other :					
4016.19	Floor coverings and mats ..	40	40	40	40	40
4016.92	Erasers	30	30	30	30	30
4016.93	Gaskets, washers and other seals	20	20	20	25	25
4016.94	Boat or dock fenders, whether or not inflatable	20	20	20	25	25
4016.95	Other inflatable articles ..	40	40	40	40	40
4016.99	Other	40	40	40	40	40
40.17	4017.00	Hard rubber (for example, ebonite) in all forms, includ- ing waste and scrap ; articles of hard rubber				
		10	10	10	15	15

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF ;
SADDLERY AND HARNESS ; TRAVEL GOODS, HANDBAGS AND SIMILAR
CONTAINERS ; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-
WORMS 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. 05.11) ;

(b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 05.05 or 67.01 ; or

(c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43) ; the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lamps, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2.—Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 41.11.

Heading H.S.
No. Code

Customs Duty Rate
1988- 1990- 1992 1993 1994
1989 1991

41.01 Raw hides and skins of bovine or equine animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.

4101.10 Whole hides and skins of bovine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 14kg when fresh, wet-salted or otherwise preserved

10 10 10 15 15

Other hides and skins of bovine animals, fresh or wet-salted :

4101.21 Whole

10 10 10 15 15

4101.22 Butts and bends

10 10 10 15 15

4101.29 Other

10 10 10 15 15

4101.30 Other hides and skins of bovine animals, otherwise preserved

10 10 10 15 15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
4101.40	Hides and skins of equine animals	10	10	10	15	15
41.02	Raw skins of sheep or lambs (fresh or salted, dried, limed) pickled or otherwise preserved but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.					
4102.10	With wool on	10	10	10	15	15
	Without wool on :					
4102.21	Pickled	10	10	10	15	15
4102.29	Other	10	10	10	15	15
41.03	Other raw hides and skins (fresh or salted, dried, limed pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.					
4103.10	Of goats or kids	10	10	10	15	15
4103.20	Of reptiles	10	10	10	15	15
4103.90	Other	10	10	10	15	15
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.					
4104.10	Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m ²) ..	20	20	20	25	25
	Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split :					
4104.21	Bovine leather, vegetable pre-tanned	20	20	20	25	25
4104.22	Bovine leather, otherwise pre-tanned	20	20	20	25	25
4104.29	Other	20	20	20	25	25
	Other bovine leather and equine leather, parchment-dressed or prepared after tanning :					
4104.31	Full grains and grain splits ..	20	20	20	25	25
4104.39	Other	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09. Tanned or retained but not further prepared, whether or not split.					
	4105.11 Vegetable pre-tanned	20	20	20	25	25
	4105.12 Otherwise pre-tanned	20	20	20	25	25
	4105.19 Other	20	20	20	25	25
	4105.20 Parchment-dressed or prepared after tanning	20	20	20	25	25
41.06	Goat or kid skin leather, with- out hair on, other than leather of heading, No. 41.08 or 41.09. Tanned or retained but not further prepared, whether or not split;					
	4106.11 Vegetable pre-tanned	20	20	20	25	25
	4106.12 Otherwise pre-tanned	20	20	20	25	25
	4106.19 Other	20	20	20	25	25
	4106.20 Parchment-dressed or prepared after tanning	20	20	20	25	25
41.07	Leather of other animals; without hair on, other than leather of heading No. 41.08 or 41.09.					
	4107.10 Of swine	20	20	20	25	25
	Of reptiles :					
	4107.21 Vegetable pre-tanned	20	20	20	25	25
	4107.29 Other	20	20	20	25	25
	4107.90 Of other animals	20	20	20	25	25
41.08	4108.00 Chamois (including combina- tion chamois) leather ..	20	20	20	25	25
41.09	4109.00 Patent leather and patent laminated leather ; metalli- sed leather	20	20	20	25	25
41.10	4110.00 Parings and other waste of leather or of composing leather not suitable for the manufacture of leather articles ; leather dust, pow- der and Flour	10	10	10	15	15
41.11	4111.00 Composition leather with a basis of leather or leather fibre on slabs, sheets or strip, whether or not in rolls ..	20	20	20	25	25

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 or similar sterile suture materials (heading No. 30.06) ;
- (b) Articles of apparel or 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) Made up articles of netting (heading No. 56.08);
- (d) Articles of Chapter 64 ;
- (e) Headgear or parts thereof of Chapter 65 ;
- (f) Whips, riding-crops or other articles of heading No. 66.02 ;
- (g) Cuff-links, bracelets or other imitation jewellery (heading No. 71.17); fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV) ;
- (j) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 92.09) ;
- (k) Articles of Chapter 94 (for example, furniture lamps and lighting fittings) ;
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites) ; or
- (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 96.06.

2.—In addition to the provisions of Note 1 above, heading No. 42.02 does not cover :

- (a) Bags made of plastic sheeting, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23) ;
- (b) Articles of plaiting materials (heading No. 46.02) ;
- (c) Articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71).

3.—For the purposes of heading No. 42.03, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

Heading No.	H.S. Code	Customs Duty Rate				
		1989- 1989	1990- 1991	1992	1993	1994
42.01	4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, nuzzles, saddle cloths, saddle bags, dog coats and the like), of any material				
		55	55	55	55	55
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief cases, school satchels, spectacle cases, binocular cases, camera cases,				

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	musical instrument cases, gun cases, holsters and similar containers ; travel- ling-bags, toilet bags, ruck- sacks, handbags shopping- bags, wallets, purses, map- cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder- boxes, cutlery cases and similar containers, of leather or of composition leather, of plastic sheeting, of textile materials, of vul- canised fibre or of paper- board or wholly or mainly covered with such material. Trunks, suit-cases, vanity- cases executive-cases, brief-cases school satchels and similar containers :					
4202.11	With outer surface of leather, of composition leather or of pa- tent leather	45	45	45	45	45
4202.12	With outer surface of plastics or of textile materials	45	45	45	45	45
4202.19	Other	45	45	45	45	45
	Handbags, whether or not with shoulder strap, including those without handle :					
4202.21	With outer surface of leather, of composition leather or of pa- tent leather	45	45	45	45	45
4202.22	With outer surface of plastic sheeting or of textile materials	45	45	45	45	45
4202.29	Other	45	45	45	45	45
	Articles of a kind normally carried in the pocket or in the handbag :					
4202.31	With outer surface of leather, of composition leather or of pa- tent leather	45	45	45	45	45
4202.32	With outer surface of plastic sheeting or of textile materials	45	45	45	45	45
4202.39	Other	45	45	45	45	45
	Other :					
4202.91	With outer surface of leather of, composition leather or of patent leather	45	45	45	45	45
4202.92	With outer surface of plastic sheeting or of textile materials	45	45	45	45	45
4202.99	Other	45	45	45	45	45

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
42.03		Articles of apparel and clothing accessories of leather or of composition leather.					
	4203.01	Articles of apparel	40	40	40	40	40
		Gloves, mittens and nitts :					
	4203.21	Specially designed for use in sports	40	40	40	40	40
	4203.29	Other	40	40	40	40	40
	4203.30	Belts and bandoliers	40	40	40	40	40
	4203.40	Other clothing accessories	40	40	40	40	40
42.04	4204.00	Articles of leather of composition leather, of a kind used in machinery or mechanical appliances or for other technical use	20	20	20	25	25
42.05	4205.00	Other articles of leather or of composition leather	40	40	40	40	40
42.06		Articles of gut (other than silk-worm gut) of gold-beater's skin of bladders or of tendeous.					
	4206.10	Catgut	20	20	20	25	25
	4206.90	Other	20	20	20	25	25

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR ; MANUFACTURES THEREOF

Notes.

1.—Throughout the Nomenclature references, to "furskins", other than to raw furskins of heading No. 43.01, 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 (heading No. 05.05 or 67.01) ;

(b) Raw hides or skins, with the hair on, of 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 of Chapter 64 ;

(e) Headgear or parts thereof of Chapter 65 ; or

(f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3.—Heading No. 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

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

5.—Throughout the Nomenclature the expression “artificial fur” means an 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 or knitting (generally, heading No. 58.01 or 60.01).

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of headings Nos. 41.01, 41.02 or 41.03.					
4301.10	Of mink, whole, with or without head, tail or paws	10	10	10	15	15
4301.20	Of rabbit or hare, whole, with or without head, tail or paws	10	10	10	15	15
4301.30	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	10	10	10	15	15
4301.40	Of beaver, whole, with or without head, tail or paws	10	10	10	15	15
4301.50	Of musk-rat, whole, with or without head, tail or paws	10	10	10	15	15
4301.60	Of fox, whole, with or without head, tail or paws	10	10	10	15	15
4301.70	Of seal, whole, with or without head, tail or paws	10	10	10	15	15
4301.80	Other furskins, whole, with or without head, tail or paws	10	10	10	15	15
4301.90	Head, tails, paws and other pieces or cuttings, suitable for furriers use	10	10	10	15	15
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03					
	Whole skins, with or without head, tail or paws, not assembled :					
4302.11	Of mink	20	20	20	25	25
4302.12	Of rabbit or hare	20	20	20	25	25
4302.13	Of lamb, the following, Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb.					
4302.19	Other	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	4302.20					
	Heads, tails, paws and other pieces or cuttings, not as- sembled	20	20	20	25	25
	4302.30					
	Whole skins and pieces or cuttings thereof, assembled	20	20	20	25	25
43.03	Articles of apparel, clothing accessories and other articles furskin.					
	4303.10					
	Articles of apparel and clothing accessories	85	85	85	80	80
	4303.90					
	Other	85	85	85	80	80
43.03	4304.00					
	Artificial fur articles and thereof.	85	85	85	80	80

SECTION IX

WOOD AND ARTICLES OF WOOD ; WOOD CHARCOAL: CORK AND ARTICLES
OF CORK ; MANUFACTURES OF STRAW, OF ESPARTO OR 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, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11) ;

(b) Bamboos or other plaiting materials of heading No. 14.01 ;

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04) ;

(d) Activated charcoal (heading No. 38.02) ;

(e) Articles of heading No. 42.02 ;

(f) Goods of Chapter 46 ;

(g) Footwear or parts thereof of Chapter 64 ;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof) ;

(i) Goods of heading No. 68.08 ;

(k) Imitation jewellery of heading No. 71.17 ;

(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers cabinets for machines and apparatus and wheelwrights wares) ;

(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof) ;

(n) Parts of firearms (heading No. 93.05) ;

(o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, pre-fabricated buildings) ;

(p) Articles of Chapter 95 (for example, toys, games, sports requisites) ;

(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 96.03 ; or

(r) Articles of Chapter 97 (for example, works of art).

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

3. Headings Nos. 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such of articles wood.

4. Products of heading Nos. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading No. 44.17 does not apply to tools in which the blade, working edge working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. For the purposes of this Chapter and subject to Notes 1 (b) and 1 (f) above, any reference to "wood" applies also to bamboo and other materials of a woody nature.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms : wood in chips or particles : sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.					
	4401.10 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	10	10	10	15	15
	Wood in chips or particles :					
	4401.21 Coniferous	10	10	10	15	15
	4401.22 Non-coniferous	10	10	10	15	15
	4401.30 Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms ..	10	10	10	15	15
44.02	4402.00 Wood charcoal (including shell or nut charcoal), whether or not agglomerated. —	20	20	20	25	25
44.03	Wood in the rough whether or not stripped of bark or sapwood, or roughly squared.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
4403.10	Treated with paint, stains, creosote or other preservatives	10	10	10	15	15
4403.20	Other, coniferous	10	10	10	15	15
	Other, of the following tropical woods :					
4403.31	Dark Red Meranti, Light Red Meranti and Meranti Bakau	10	10	10	15	15
4403.32	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	10	10	10	15	15
4403.33	Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	10	10	10	15	15
4403.34	Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	10	10	10	15	15
4403.35	Tiama, Mansonia, Ilomba, Dibetor Limba and Azobe	10	10	10	15	15
	Other :					
4403.91	Of oak	10	10	10	15	15
4403.92	Of beech	10	10	10	15	15
4403.99	Other	10	10	10	15	15
44.04	Hoopwood ; split poles, piles; pickets and stakes of wood, pointed but not sawn lengthwise); wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like ; chip wood and the like.					
4404.10	Coniferous	20	20	20	25	25
4404.20	Non-coniferous	20	20	20	25	25
44.05	4405.00 Wood wool ; wood flour.	20	20	20	25	25
44.06	Railway or tramway sleepers (cross-ties) of wood:					
4406.10	Not impregnated	10	10	15	15	20
4406.90	Other	10	10	15	15	20
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed sanded or finger-jointed, of a thickness exceeding 6mm.					
4407.10	Coniferous	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	Of the following tropical woods :					
4407.21	Dark Red Meranti, Light Red Meranti, Melanti Dakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	20	20	20	25	25
4407.22	Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore, Iroko, Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe	20	20	20	25	25
4407.23	Baboen, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa ..	20	20	20	25	25
	Other :					
4407.91	Of oak	20	20	20	25	25
4407.92	Of beech	20	20	20	25	25
4407.99	Other	20	20	20	25	25
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm.					
4408.10	Coniferous	20	20	20	25	25
4408.20	Of the following tropical woods : Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (<i>Swietenia spp.</i>), Palissandre du Bresil and Bois de Rose femelle	20	20	20	25	25
4408.90	Other	20	20	20	25	25
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.					
4409.10	Coniferous	20	20	20	25	25
4409.20	Non-coniferous	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.					
4410.10	Of wood	20	20	20	25	25
4410.90	Of other ligneous materials ..	20	20	20	25	25
44.11	Fibreboard of wood or other ligneous materials, whether or not bounded with resins or other organic substances. Fibreboard of a density exceeding 0.8 g/cm ³ :					
4411.11	Not mechanically worked or surface covered	20	20	20	25	
4411.19	Other Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :	20	20	20	25	25
4411.21	Not mechanically worked or surface covered	20	20	20	25	25
4411.29	Other Fibreboard of a density exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³ :	20	20	20	25	25
4411.31	Not mechanically worked or surface covered	20	20	20	25	25
4411.39	Other Other :	20	20	20	25	25
4411.91	Not mechanically worked or surface covered	20	20	20	25	25
4411.99	Other	20	20	20	25	25
44.12	Plywood, veneered panels and similar laminated wood. Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :					
4412.11	With at least one outer ply of the following tropical woods : Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (<i>Swietenia</i> spp.), Palissandre du Bresil or Bois de Rose femelle	20	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
4412.12		Other, with at least one outer ply of non-coniferous wood. ..	20	20	20	25	25
4412.19		Other	20	20	20	25	25
		Other, with at least one outer ply of non-coniferous wood :					
4412.21		Containing at least one layer of particle board.	20	20	20	25	25
4412.29		Other	20	20	20	25	25
		Other :					
4412.91		Containing at least one layer of particle board	20	20	20	25	25
4412.99		Other	20	20	20	25	25
44.13	4413.00	Densified wood, in blocks, plates, strips or profile shapes.	20	20	20	25	25
44.14	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	40	40	40	40	40
44.15		Packing cases, boxes, crates, drums and similar packings, of wood ; cable-drums of wood ; pallets, box pallets and other load boards, of wood.					
	4415.10	Cases, boxes crates, drums and similar packings, cable-drum	20	20	20	25	25
	4415.20	Pallels, box pallets and other load boards	20	20	20	25	25
44.16	4416.00	Casks, barrels, vats, tubs and other coopers products and parts thereof, of wood, including staves.	20	20	20	25	25
44.17	4417.00	Tools, tool bodies, tool handles broom or brush bodies and handles, of wood ; boot or shoe lasts and trees, of wood.	20 20	20 20	20 20	25 25	25 25
44.18		Builders joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.					
	4418.10	Windows, French-windows and their frames	30	30	30	30	30
	4418.20	Doors and their frames and thresholds	30 30	30 30	30 30	30 30	30 30
	4418.30	Parquet panels	30	30	30	30	30
	4418.40	Shuttering for concrete constructional work	30	30	30	30	30
	4418.50	Shingles and shakes	30	30	30	30	30
	441890	Other	30	30	30	30	30
44.19	4419.00	Tableware and kitchenware, of wood.	40	40	40	40	40

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
44.20	Wood marquetry and inlaid wood ; caskets and cases for jewellery or cutlery, and similar articles, of wood ; statuettes and other ornaments, of wood : wooden articles of furniture not fall- in in Chapter 94					
	4420.10 Statuettes and other ornaments, of wood	55	55	55	50	50
	4420.90 Other	55	55	55	50	50
44.21	Other articles of Wood.					
	4421.10 Clothes hangers	40	40	40	40	40
	4421.90 Other	40	40	40	40	40

CHAPTER 45

CORK AND ARTICLES OF CORK

Note :

1. This Chapter does not cover :
 - (a) Footwear or parts of footwear of Chapter 64 ;
 - (b) Headgear or parts of headgear of Chapter 65 ; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
45.01	Natural cork, raw or Simply prepared ; waste cork ; Crushed, granulated or ground cork.					
	4501.10 Natural cork, raw or simply prepared	10	10	10	15	15
	4501.90 Other	10	10	10	15	15
45.02	4502.00 Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp edged blanks for corks or stoppers).	10	10	10	15	15
45.03	Articles of natural cork.					
	4503.10 Corks and stoppers	20	20	20	25	25
	4503.90 Other	40	40	40	40	40
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.					
	4504.10 Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	20	20	20	25	25
	4504.90 Other	20	20	20	25	25

CHAPTER 46

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

Notes

1.—In this Chapter the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes ; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable materials (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2.—This Chapter does not cover :

(a) Wall coverings of heading No. 48.14 ;

(b) Twine, cordage, ropes or cables, plaited or not (heading No. 56.07) ;

(c) Footwear or headgear or parts thereof of Chapter 64 or 65 ;

(d) Vehicles or bodies for vehicles of basketware (Chapter 87) ; or

(e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3.—For the purposes of headings No. 46.01, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips ; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens.					
4601.10	Plaits and similar products of plaiting materials, whether or not assembled into strips. . .	20	20	20	25	25
4601.20	Mats, matting and screens of vegetable materials. Other	20	20	20	25	25
4601.91	Of vegetable materials.	20	20	20	25	25
4601.99	Other :	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
46.02	Basketwork, widerwork and other articles, made directly to shape from plaiting materials or made up from goods or heading No. 46.01 ; articles of loofah.					
4602.10	Of vegetable materials.	40	40	40	40	40
4602.90	Other	40	40	40	40	40

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL ;
WASTE AND SCRAP OF PAPER OR PAPERBOARD ;
PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

PULP OF WOOD OR OF OTHER FIBROUS CELLULOISIC MATERIAL ;
WASTE AND SCRAP OF PAPER OR PAPERBOARD

Note :

1.—For the purposes of heading No. 47.02, the expression “chemical wood pulp, dissolving grades” means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or culphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20 ‘C’ and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
47.01	4701.00	Mechanical wood pulp. . .	20	20	20	25	25
47.02	4702.00	Chemical wood pulp, dissolv- ing grades.	20	20	20	25	25
47.03		Chemical wood pulp, soda or.. sulphate other than dissolv- ing grades.	20	20	20	25	25
		Unbleached :					
	4703.11	Coniferous	20	20	20	25	25
	4703.19	Non-coniferous	20	20	20	25	25
		Semi-bleached or bleached :					
	4703.21	Coniferous	20	20	20	25	25
	4703.29	Non-coniferous	20	20	20	25	25
47.04		Chemical wood pulp, sulphite, other than dissolving grades. Unbleached :					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	4704.11 Coniferous	20	20	20	25	25
	4704.19 Non-coniferous	20	20	20	25	25
	Semi-bleached or bleached :					
	4704.21 Coniferous	20	20	20	25	25
	4704.29 Non-coniferous	20	20	20	25	25
47.05	4705.00 Semi-chemical wood pulp. ..	20	20	20	25	25
47.06	Pulps of other fibrous cellu- losic material.					
	4706.10 Cotton linters pulp	20	20	20	25	25
	Other :					
	4706.91 Mechanical	20	20	20	25	25
	4706.92 Chemical	20	20	20	25	25
	4706.93 Semi-chemical	20	20	20	25	25
47.07	Waste and scrap of paper or paperboard.					
	4707.10 Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	20	20	20	25	25
	4707.20 Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	20	20	20	25	25
	4707.30 Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	20	20	20	25	25
	4707.90 Other, including unsorted waste and scrap	20	20	20	25	25

CHAPTER 48

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

Notes.

1.—This Chapter does not cover :

- (a) Articles of Chapter 30 ;
- (b) Stamping foils of heading No. 32.12 ;
- (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33) ;
- (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05) ;
- (e) Sensitised paper or paperboard of headings Nos. 37.01 to 37.04 ;
- (f) Paper-reinforced stratified plastic sheeting, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14 (Chapter 39) ;

- (g) Articles of heading No. 42.02 (for example, travel goods) ;
- (h) Articles of Chapter 46 (manufactures of plaiting material) ;
- (ij) Paper-yarn or textile articles of paper yarn (Section XI) ;
- (k) Articles of Chapter 64 or Chapter 65 ;
- (l) Abrasive paper or paperboard (heading No. 68.05) or paper or paper-board-backed mica (heading No. 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter) ;
- (m) Metal foil backed with paper or paperboard (Section XV) ;
- (n) Articles of heading No. 92.09, or
- (o) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

2.—Subject to the provisions of Notice 6, headings Nos. 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wedding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wedding or webs of cellulose fibres which have been otherwise processed, for example, by coating or impregnation.

3.—In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 per cent by weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds Bekk, weighing not less than 40g per square metric and not more than 57g per square metre and having an ash content by weight not exceeding 8%.

4.—In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria :

For paper or paperboard weighing not more than 150g/m² :

- (a) containing 10 per cent or more of fibres obtained by a mechanical process, and
 - 1. weighing not more than 80g/m², or
 - 2. coloured throughout the mass ; or
- (b) containing more than 8% ash, and
 - 1. weighing not more than 80g/m², or
 - 2. coloured throughout the mass ; or
- (c) containing more than 3% ash and having a brightness of 60% or more (*) ; or
- (d) containing more than 3% but not more than 8 per cent ash, having a brightness less than 60 per cent (*), and a burst index equal to or less than 2.5 kPa/g/m² ; or
- (e) containing 3 per cent ash or less, having a brightness of 60 per cent or more (*) and a burst index equal to or less than 2.5kPa/g/m².

For paper or paperboard weighing more than 150g/m² :

- (a) coloured throughout the mass ; or

(b) having a brightness of 60 % or more (*), and

1 a caliper of 225 micrometres (microns) or less, or

2 a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3 % ; or

(c) having a brightness of less than 60 (*), a caliper of 2.00.54 micrometres (microns) or less and an ash content more than 8 %

Heading No. 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

5.—In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

6.—Paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

7.—Headings Nos. 48.01, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :

(a) in strips or rolls of a width exceeding 15 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 5cm in the unfolded state.

(*) Brightness is to be measured by the Elrepho, GE or any equivalent internationally recognized brightness testing method.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48.02.

3.—For the purposes of heading No. 48.14, the expression "wallpaper and similar wall coverings" applies only to :

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics ;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc. ;

(iii) Coated or covered on the face side with plastics, the plastic layer being grained, embossed, coloured, design-printed or otherwise decorated ; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven ;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration ;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 48.15.

9.—Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

10.—Headings No. 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

11.—Except for the goods of heading No. 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Sub-heading Notes

1.—For the purposes of subheadings Nos. 4804.11 and 4804.19, "Kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

<i>Weight g/m²</i>	<i>Minimum Mullen bursting Strength kPa</i>
115	393
125	417
200	637
300	824
400	961

2.—For the purposes of sub-headings Nos. 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

(a) Having a Mullen burst index of not less than 38 and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % the machine direction.

(b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

<i>Minimum tear mN</i>			<i>Minimum tensile kN/m</i>	
<i>Weight g/m²</i>	<i>Machine direction</i>	<i>Machine direction plus cross direction</i>	<i>Cross direction</i>	<i>Machine direction plus cross direction</i>
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3.—For the purposes of sub-heading No. 4805.10, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consist of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 20 kgf at 50% relative humidity, at 23°C.

4.—For the purposes of sub-heading No. 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 15.

5.—For the purposes of sub-heading No. 4810.21, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15gms per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
48.01	4801.00	Newsprint, in rolls or sheets.	60	60	60	50	45
48.02		Uncoated paper and paperboard, of a kind used for Writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard					
	4802.10	Hand-made paper and paperboard	15	15	15	15	15
	4802.20	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	15	15	15	15	15
	4802.30	Carbonising base paper ..	20	20	20	25	25
	4802.40	Wallpaper base Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by weight of the total fibre content consists of such fibres :	20	20	20	25	25
	4802.51	Weighing less than 40 g/m ² ..	15	15	15	15	15
	4802.52	Weighing 40 g/m ² or more but not more than 150 g/m ² ..	15	15	15	15	15
	4802.53	Weighing more than 150 g/m ²	15	15	15	15	15
	4802.60	Other paper and paperboard, of which more than 10%					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		by weight of the total fibre content consists of fibres obtained by a mechanical process	15	15	15	15	15
48.03	4803.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36cm or in rectangular (including square) sheets with at least one side exceeding 36cm in unfolded state	20	20	20	25	25
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.					
		Kraftliner :					
4804.11		Unbleached	45	45	40	35	30
4804.19		Other	45	45	40	35	30
		Sack kraft paper :					
4804.21		Unbleached	45	45	40	35	30
4804.29		Other	45	45	40	35	30
		Other kraft paper and paperboard weighing 150 g/m ² or less :					
4804.31		Unbleached	45	45	40	35	30
4804.39		Other	45	45	40	35	30
		Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :					
4804.41		Unbleached	45	45	40	35	30
4804.42		Bleached uniformly throughout the mass and of which more than 95 per cent by weight of the total fibre content consists of wood fibres obtained by a chemical process.	45	45	40	35	30

Heading No.	H.S. Code	Customs Duty Rate					
		1988- 1989	1990- 1991	1992	1993	1994	
	4804.49	Other	45	45	40	35	30
		Other kraft paper and paper- board weighing 225g/m ² or more :					
	4804.51	Unbleached	45	45	40	35	30
	4804.52	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	45	45	40	35	30
	4804.59	Other	45	45	40	35	30
48.05		Other uncoated paper and paperboard, in rolls or sheets.					
	4805.10	Semi-chemical fluting paper (corrugating medium) ..	25	25	25	25	25
		Multi-ply paper and paperboard :					
	4805.21	Each layer bleached	25	25	25	25	25
	4805.22	With only one outer layer bleached	25	25	25	25	25
	4805.23	Having three or more layers, of which only the two outer layers are bleached	25	25	25	25	25
	4805.29	Other	25	25	25	25	25
	4805.30	Sulphite wrapping paper ..	25	25	25	25	25
	4805.40	Filter paper and paperboard ..	25	25	25	25	25
	4805.50	Felt paper and paperboard ..	25	25	25	25	25
	4805.60	Other paper and paperboard, weighing 150 g/m ₂ or less ..	25	25	25	25	25
	4805.70	Other paper and paperboard, weighing more than 150g/m ² but less than 225g/m ² ..	25	25	25	25	25
	4805.80	Other paper and paperboard, weighing 225g/m ² or more	25	25	25	25	25
48.06		Vegetable parchment, grease- proof papers, tracing papers and glassine and other glazed transparent or trans- lucent papers, in rolls or sheets.					
	4806.10	Vegetable parchment	25	25	25	25	25
	4806.20	Greaseproof papers	25	25	25	25	25
	4806.30	Tracing papers	25	25	25	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
4806.40	Glassine and other glazed transparent or translucent papers	25	25	25	25	25
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.					
4807.10	Paper and paperboard, laminated internally with bitumen, tar or asphalt	25	25	25	25	25
	Other :					
4807.91	Straw paper and paperboard, whether or not covered with paper other than straw paper	25	25	25	25	25
4807.99	Other	25	25	25	25	25
48.08	Paper and paperboard corrugated (with or without glued flat surface sheets), creped, crinkled embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.					
4808.10	Corrugated paper and paperboard, whether or not perforated.. .. .	25	25	25	25	25
4808.20	Sack kraft paper, creped or crinkled, whether or not embossed or perforated ..	25	25	25	25	25
4808.30	Other kraft paper, creped or crinkled, whether or not embossed or perforated ..	25	25	25	25	25
4808.90	Other	25	25	25	25	25
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
4809.10	Carbon or similar copying papers	25	25	25	25	25
4809.20	Self-copy paper	25	25	25	25	25
4809.90	Other	25	25	25	25	25
48.10	<p>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances with or without a binder, and with no other coating, whether or not surface coloured, surface decorated or printed, in rolls or sheets.</p> <p>Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :</p>					
4810.11	Weighing not more than 150 g/m ²	25	25	25	25	25
4810.12	Weighing more than 150 g/m ²	25	25	25	25	25
	<p>Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process :</p>					
4810.21	Light-weight coated paper	25	25	25	25	25
4810.29	Other	25	25	25	25	25
	<p>Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :</p>					
4810.31	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical processes, and weighing 150g/m ² or less	25	25	25	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
4310.32	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150g/m ²	25	25	25	25	25
4810.39	Other Other paper and paperboard :	25	25	25	25	25
4810.91	Multi-ply	25	25	25	25	25
4810.99	Other	25	25	25	25	25
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated, or printed, in rolls or sheets, other than goods of heading Nos. 48.03, 48.09, 48.10 or 48.18.					
4811.10	Tarred, bituminised or asphalted paper and paperboard .. Gummed or adhesive paper and paperboard :	25	25	25	25	25
4811.21	Self-adhesive	25	25	25	25	25
4811.29	Other Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :	25	25	25	25	25
4811.31	Bleached, weighing more than 150 g/m ²	25	25	25	25	25
4811.39	Other	25	25	25	25	25
4811.40	Paper and paperboard, coated, impregnated or covered with wax; paraffin wax, stearin, oil or glycérol ..	25	25	25	25	25
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	25	25	25	25	25
48.12	4812.00 Filter blocks, slabs and plates, of paper pulp.	25	25	25	25	25
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.					
4813.10	In the form of booklets or tubes	20	20	20	25	25
4813.20	In rolls of a width not exceeding 5cm	20	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	4813.90	Other	20	20	20	25	25
48.14		Wallpaper and similar wall coverings; window transparencies of paper.					
	4814.10	"Ingrain" paper	25	25	25	25	25
	4814.20	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	25	25	25	25	25
	4814.30	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven ..	25	25	25	25	25
	4914.90	Other	25	25	25	25	25
48.15	4815.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	40	40	40	40	40
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.					
	4816.10	Carbon or similar copying papers	30	30	30	30	30
	4816.20	Self-copy paper	30	30	30	30	30
	4816.30	Duplicator stencils	30	30	30	30	30
	4816.90	Other	30	30	30	30	30
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes pouches, wallets and writing compendiums, of paper or paperboard; containing an assortment of paper stationery.					
	4817.10	Envelopes	30	30	30	30	30

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
4817.20	Letter cards, plain postcards and correspondence cards	30	30	30	30	30
4817.30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	30	30	30	30	30
48.18	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres					
4818.10	Toilet paper	30	30	30	30	30
4818.20	Handkerchiefs, cleansing or facial tissues and towels	30	30	30	30	30
4818.30	Tablecloths and serviettes	30	30	30	30	30
4818.40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	30	30	30	30	30
4818.50	Articles of apparel and clothing accessories	30	30	30	30	30
4818.90	Other	30	30	30	30	30
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.					
4819.10	Cartons, boxes and cases, of corrugated paper or paperboard	70	70	60	60	55
4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	70	70	60	60	55
4819.30	Sacks and bags, having a base of a width of 40 cm or more	70	70	60	60	55

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
4819.40	Other sacks and bags, including cones	70	70	60	60	55
4819.50	Other packing containers, including record sleeves ..	70	70	60	60	55
4819.60	Box files, letter trays, storage, boxes and similar articles, of a kind used in offices, shops or the like	70	70	60	60	55
48.20	Registers, account books, note books, orner books, receipt books, letter pads, mamorandum pads, diaries and similar articles, exercise books, botting-pads, binders, (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard ; albums for samples or for collections and book covers, of paper or paperboard.					
4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	35	35	35	30	30
4820.20	Exercise books	35	35	35	30	30
4820.30	Binders, folders and file covers	35	35	35	30	30
4820.40	Manifold business forms and interleaved carbon sets	35	35	35	30	30
4820.50	Albums for samples or for collections	35	35	35	30	30
4820.90	Other	35	35	35	30	30
48.21	Paper or paperboard labels of all kinds, whether or not printed					
4821.10	Printed	30	30	30	25	25
4821.90	Other	30	30	30	25	25
48.22	Bobbins, spools, cops and supports of paper pulp, paper or paperboard (whether or not perforated or hardened).					
4822.10	Of a kind used for winding textile yarn	20	20	20	25	25
4822.90	Other	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. Gummed or adhesive paper, in strips or rolls :					
4823.11	Self-adhesive	30	30	30	30	30
4823.19	Other	30	30	30	30	30
4823.20	Filter paper and paperboard..	30	30	30	30	30
4823.30	Cards, not punched, for punch card machines, whether or not in strips	30	30	30	30	30
4823.40	Rolls, sheets and dials, printed for self-recording apparatus..	30	30	30	30	30
	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes :	30	30	30	30	30
4823.51	Printed, embossed or perforated	30	30	30	30	30
4823.59	Other	30	30	30	30	30
4823.60	Trays, dishes, plates, cups and the like, of paper or paperboard	30	30	30	30	30
4823.70	Moulded or pressed articles of paper pulp	30	30	30	30	30
4823.90	Other	30	30	30	30	30

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) Photographic negatives or positives on transparent bases (Chapter 37) ;

(b) Maps, plans or globes, in relief, whether or not printed (heading No. 90.23) ;

(c) Playing cards or other goods of Chapter 95 ; or

(d) Original engravings, prints or lithographs (heading No. 97.02); postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 97.04 antiques of an age exceeding one hundred years or other articles of Chapter 97.

2.—For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, thermocopied or typewritten.

3.—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 classified in heading No. 49.01, whether or not containing advertising material.

4.—Heading No. 49.01 also covers :

(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.

5.—Subject to Note 3 to this Chapter, heading No. 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.

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

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
49.01		Printed books, brochures, leaflets and similar printed matter whether or not in single sheets.					
	4901.10	In single sheets, whether or not folded	0	0	0	0	0
		Other :					
	4901.91	Dictionaries and encyclopaedias, and serial instalments thereof.	0	0	0	0	0
	4901.99	Other	0	0	0	0	0
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.					
	4902.10	Appearing at least four times a week	0	0	0	0	0
	4902.90	Other	0	0	0	0	0
49.03	4903.00	Children's picture, drawing or colouring books ..	0	0	0	0	0
49.04	4904.00	Music, printed or in manuscript, whether or not bound illustrated.	0	0	0	0	0
49.05		Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	4905.10	Globes Other	0	0	0	0	0
	4905.91	In book-form	0	0	0	0	0
	4905.99	Other	0	0	0	0	0
49.06	4906.00	Plans and drawings for archi- tectural, engineering, indu- strial, commercial, topogra- phical or similar purposes, being originals drawn by hand ; hand-written texts ; photographic reproductions on sensitised paper and car- bon copies of the foregoing.					
49.07	4907.00	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined ; stamp-impressed paper ; cheque forms ; banknotes, stock, share or bond certifi- cates and similar document of little.	30	30	30	30	30
49.08		Transfers (decalcomanias) ..					
	4908.10	Transfers (decalcomanias), vit- rifiable	20	20	20	25	25
	4908.90	Other	20	20	20	25	25
49.09	4909.00	Printed or illustrated post- cards ; printed cards bear- ing personal greetings mes- sages or announcements, whether or not illustrated, with or without envelopes or trimmings. .. .	40	40	40	40	40
49.10	4910.00	Calendars of any kind, printed including calendar blocks ..	40	40	40	40	40
49.11		Other printed matter, includ- ing printed pictures and photographs.					
	4911.10	Trade advertising material, commercial catalogues and the like Other :	40	40	40	40	40
	4911.91	Pictures, designs and photographs	40	40	40	40	40
	4911.99	Other	40	40	40	40	40

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes

1.—This Section does not cover :

(a) Animal brush making bristles or hair (heading No. 05.02) ; horsehair or horsehair waste (heading No. 05.03) ;

(b) Human hair or articles of human hair (headings Nos. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11) ;

(c) Cotton linters or other vegetable materials of Chapter 14 ;

(d) Asbestos of heading No. 25.24 or articles of asbestos or other products of heading No. 68.12 or 68.13 ;

(e) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials) ;

(f) Sensitised textiles of headings Nos. 37.01 to 37.04 ;

(g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46) ;

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39 ;

(ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40 ;

(k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04 ;

(l) Articles of textile materials of heading No. 42.01 or 42.02 ;

(m) Products or articles of Chapter 48 (for example, cellulose wadding) ;

(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64 ;

(o) Hair-nets or other headgear or parts thereof of Chapter 65 ;

(p) Goods of Chapter 67 ;

(q) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15 ;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70) ;

(s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings) ;
or

(t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).

2.—(A) Goods classifiable in Chapter 50 to 55 or in heading No. 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

(B) For the purposes of the above rule :

(a) Gimped horsehair yarn (heading No. 51.10) and metallised yarn (heading No. 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components ; for the classification of woven fabrics, metal thread is to be regarded as a textile material ;

(b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter ;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter ;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5, or 6 below.

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

(a) of silk or waste silk, measuring more than 20,000 decitex ;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex ;

(c) Of true hemp or flax :

(i) Polished or glazed, measuring 1,429 decitex or more ; or

(ii) Not polished or glazed, measuring more than 20,000 decitex ;

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

(e) Of other vegetable fibres, measuring more than 20,000 decitex ; or

(f) Reinforced with metal thread.

(B) Exceptions :

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread ;

(b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54 ;

(c) Silk worn gut of heading No. 50.06, and monofilaments of Chapter 54 ;

(d) Metallised yarn of heading No. 56.05 ; yarn reinforced with metal thread is subject to paragraph (a) (f) above ; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 56.06.

4.—(A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up :

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

(i) 85g in the case of silk, waste silk or man-made filament yarn ; or

(ii) 125g in other cases ;

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

(i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste ;

(ii) 125g in the case of all other yarns of less than 2,000 decitex ; or

(iii) 500g 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, waste silk or man-made filament yarn ; or

(ii) 125g in other cases.

(B) Exceptions :

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

(i) Single yarn of wool or fine animal hair, unbleached ; and

(ii) Single yarn of wool or fine animal hair bleached dyed or printed, measuring more than 5,000 decitex ;

- (b) Multiple (folded) or cabled yarn, unbleached :
 (i) Of silk or waste silk, however put up ; or
 (ii) Of other textile material except wool or fine animal hair, in hanks or skeins ;
 (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex, or less ; and
 (d) Single, multiple (folded) 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.—For the purposes of heading Nos. 52.04, 54.01 and 55.08 the expression “sewing thread” means multiple (folded) or cabled yarn :

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000g ;
 (b) Dressed ; and
 (c) With a final “Z” twist.

6.—For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following :

Single yarn of nylon or other polyamides, or polyesters	60cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters	53cN/tex
Single, multiple (folded) or cabled yarn of viscose rayon	27 cN/tex

7.—For the purposes of this Section, the expression “made up” means :

- (a) Cut otherwise than into squares or rectangles ;
 (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets) ;
 (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unravelling by whipping or by other simple means ;
 (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 materials joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded) ;
 (f) Knitted or crocheted to shape, presented in the form of a number of items in the length.

8.—Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 60, do not apply to goods made up within the meaning of Note 7 above. Chapters 50 to 55 do not apply to goods of Chapters 56 to 59.

9.—The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10.—Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11.—For the purposes of this Section, the expression “impregnated” includes “depped”.

12.—For the purposes of this Section, the expression “polyamides” includes “aramids”.

13.—Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

Sub-heading Notes.

1.—In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) Elastomeric yarn

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

(b) Unbleached yarn

Yarn which :

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed ; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock. Such yarn may have been treated with a colourless dressing of fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(c) Bleached yarn

Yarn which :

(i) has undergone a bleaching process, is made of bleached fibres, or unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing ;

(ii) consists of a mixture of unbleached and bleached fibres ; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(d) Coloured (dyed or printed) yarn

Yarn which :

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres ;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots ;

(iii) is obtained from silvers or rovings which have been printed ; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(e) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(f) Bleached woven fabric

Woven fabric which

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece ;

(ii) consists of bleached yarn ; or

(iii) consists of unbleached and bleached yarn.

(g) Dyed woven fabric

Woven fabric which :

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece ; or

(ii) consists of coloured yarn of a single uniform colour.

(h) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which :

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres) ;

(ii) consists of unbleached or bleached yarn and coloured yarn ; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration).

(ij) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics : woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

(k) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 consisting of the same textile materials.

(B) For the application of this rule :

(a) where appropriate, only the part which determines the classification under interpretative Rule 3 shall be taken into account ;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric ;

(c) in the case of embroidery of heading No. 58.10 only the ground fabric shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.

CHAPTER 50

SILK

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
50.01	5001.00	Silk-worm cocoons suitable for reeling	10	10	10	15	15
50.02	5002.00	Raw silk (not thrown)	10	10	10	15	15
50.03		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock.)					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	5003.10	Not carded or combed	10	10	10	15	15
	5003.90	Other	10	10	10	15	15
50.04	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	70	70	60	55	55
50.05	5005.00	Yarn spun from silk waste, not put up for retail sale ..	70	70	60	55	55
50.06	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	70	70	60	55	55
50.07		Woven fabrics of silk or of silk waste.					
	5007.10	Fabrics of noil silk	90	90	80	70	60
	5007.20	Other fabrics, containing 85 per cent or more by weight of silk or of silk waste other than noil silk	90	90	80	70	60
	5007.90	Other fabrics	90	90	80	70	60

CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR, HORSEHAIR YARN AND WOVEN FABRIC

Note.

1.—Throughout the Nomenclature :

(a) "Wool" means the natural fibre grown by sheep or lambs;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats); rabbit (including Angora rabbit,) hare, beaver, nutria or musk-rat;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 05.02) and horsehair (heading No. 05.03).

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
51.01		Wool, not carded or combed. Greasy, including fleece-washed wool :					
	5101.11	Shorn wool	10	10	10	15	15
	5101.19	Other	10	10	10	15	15
		Degreased, not carbonised :					
	5101.21	Shorn wool	10	10	10	15	15
	5101.29	Other	10	10	10	15	15
	5101.30	Carbonised	10	10	10	15	15
51.02		Fine or coarse animal hair, not carded or combed.					
	5102.10	Fine animal hair	10	10	10	15	15
	5102.20	Coarse animal hair	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
51.03	Waste of wool or of fine or coarse animal hair, including yarn wast but excluding garnetted stock.					
	5103.10	Noils of wool or of fine animal hair	10	10	10	15 15
	5103.20	Other waste of wool or of fine animal hair	10	10	10	15 15
	5103.30	Waste of coarse animal hair ..	10	10	10	15 15
51.04	5104.00	Garnetted stock of wool or of fine or coarse animal hair ..	10	10	10	15 15
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).					
	5105.10	Carded wool Wool tops and other combed wool :	10	10	10	15 15
	5105.21	Combed wool in fragments ..	10	10	10	15 15
	5105.29	Other	10	10	10	15 15
	5105.30	Fine animal hair, carded or combed	10	10	10	15 15
	5105.40	Coarse animal hair, carded or combed	10	10	10	15 15
51.06	Yarn of carded wool, not put up for retail sale.					
	5106.10	Containing 85% or more by weight of wool	70	70	60	55 55
	5106.20	Containing less than 85% by weight of wool	70	70	60	55 55
51.07	Yarn of combed wool, not put up for retail sale.					
	5107.10	Containing 85% or more by weight of wool	70	70	60	55 55
	5107.20	Containing less than 85% by weight of wool	70	70	60	55 55
51.08	Yarn of fine animal hair (carded or combed), not up for retail sale.					
	5108.10	Carded	70	70	60	55 55
	5108.20	Combed	70	70	60	55 55
51.09	Yarn of wool or of fine animal hair, put up for retail sale.					
	5109.10	Containing 85% or more by weight of wool or of fine animal hair	70	70	60	55 55
	5109.90	Other	70	70	60	55 55
51.10	5110.00	Yarn of coarse animal hair or horsehair (including gimped horsehair yarn), whether or not put up for retail sale ..	70	70	60	55 55

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
51.11		Woven fabrics of carded wool or of carded fine animal hair. Containing 85% or more by weight of wool or fine animal hair :					
	5111.11	Of a weight not exceeding 300 g/m ²	90	90	80	70	60
	5111.19	Other	90	90	80	70	60
	5111.20	Other, mixed mainly or solely with man-made filaments ..	90	90	80	70	60
	5111.30	Other, mixed mainly or solely with man-made staple fibres ..	90	90	80	70	60
	5111.90	Other	90	90	80	70	60
51.12		Woven fabrics of combed wool or of combed fine animal hair. : Containing 85% or more by weight of wool or fine animal hair ;					
	5112.11	Of a weight not exceeding 200 g/m ²	90	90	80	70	60
	5112.19	Other	90	90	80	70	60
	5112.20	Other, mixed mainly or solely with man-made filaments ..	90	90	80	70	60
	5112.30	Other, mixed mainly or solely with man-made staple fibres ..	90	90	80	70	60
	5112.90	Other	90	90	80	70	60
51.13	5113.00	Woven fabrics of coarse animal hair or of horsehair ..	90	90	80	70	60

CHAPTER 52

COTTON

Subheading Note

1.—For the purposes of subheadings Nos. 5209.42 and 5211.42, the expression “denim” means fabrics of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are dyed blue and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of blue than that of the warp yarns.

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
52.01	5201.00	Cotton, not carded or combed	60	60	50	45	45
52.02		Cotton waste (including yarn waste and garnetted stock).					
	5202.10	Yarn waste (including thread waste)	60	60	50	45	45
		Other					
	5202.91	Garnetted stock	60	60	50	45	45
	5202.99	Other	60	60	50	45	45
52.03	5203.00	Cotton, carded or combed	60	60	50	45	45

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
52.04	Cotton sewing thread, whether or not put up for retail sale					
	Not put for retail sale :					
5204.11	Containing 85% or more by weight of cotton	70	70	60	55	55
5204.19	Other	70	70	60	55	55
5204.20	Put up for retail sale	70	70	60	55	55
52.05	Cotton yarn (other than sewing thread), containing 95% or more by weight of cotton, not put up for retail sale.					
	Single yarn, of uncombed fibres :					
5205.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)	70	70	60	55	55
5205.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	70	70	60	55	55
5205.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	70	70	60	55	55
5205.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	70	70	60	55	55
5205.15	Measuring less than 125 decitex (exceeding 80 metric number)	70	70	60	55	55
	Single yarn, of combed fibres :					
5205.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)	70	70	60	55	55
5205.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	70	70	60	55	55
5205.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	70	70	60	55	55
5205.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	70	70	60	55	55

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
5205.25	Measuring less than 125 decitex (exceeding 80 metric number) Multiple (folded) or cabled yarn, of uncombed fibres :	70	70	60	55	55
5205.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	70	70	60	55	55
5205.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	70	70	60	55	55
5205.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	70	70	60	55	55
5205.34	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	70	70	60	55	55
5205.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) Multiple (folded) or cabled yarn, of combed fibres :	70	70	60	55	55
5205.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	70	70	60	55	55
5205.42	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	70	70	60	55	55
5205.43	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	70	70	60	55	55

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	5205.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)				
		70	70	60	55	55
	5205.45	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)				
		70	70	60	55	55
52.06		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton not put up for retail sale.				
		Single yarn, of uncombed fibres:				
	5206.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)				
		70	70	60	55	55
	5206.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)				
		70	70	60	55	55
	5206.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)				
		70	70	60	55	55
	5206.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)				
		70	70	60	55	55
	5206.15	Measuring less than 125 decitex (exceeding 80 metric number)				
		70	70	60	55	55
		Single yarn, of combed fibres :				
	5206.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)				
		70	70	60	55	55
	5206.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)				
		70	70	60	55	55
	5206.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)				
		70	70	60	55	55

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
5206.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) ..	70	70	60	55	55
5206.25	Measuring less than 125 decitex (exceeding 80 metric number)	70	70	60	55	55
	Multiple (folded) or cabled yarn, of uncombed fibres :					
5206.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) ..	70	70	60	55	55
5206.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) ..	70	70	60	55	55
5206.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number per single yarn) ..	70	70	60	55	55
5206.34	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) ..	70	70	60	55	55
5206.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) ..	70	70	60	55	55
	Multiple (folded) or cabled yarn, of combed fibres :					
5206.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) ..	70	70	60	55	55
5206.42	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) ..	70	70	60	55	55

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
5206.43	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) ..	70	70	60	55	55
5206.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) ..	70	70	60	55	55
5206.45	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) ..	70	70	60	55	55
52.07	Cotton yarn (other than sewing thread) put up for retail sale.					
5207.10	Containing 85 per cent or more by weight of cotton ..	70	70	60	55	55
5207.90	Other ..	70	70	60	55	55
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m² unbleached :					
5208.11	Plain weave, weighing not more than 100 g/m ² ..	90	90	80	70	60
5208.12	Plain weave, weighing more than 100g/m ² ..	90	90	80	70	60
5208.13	3-thread or 4-thread twill, including cross twill ..	90	90	80	70	60
5208.19	Other fabrics ..	90	90	80	70	60
	Bleached :					
5208.21	Plain weave, weighing not more than 100g/m ² ..	90	90	80	70	60
5208.22	Plain weave, weighing more than 100g/m ² ..	90	90	80	70	60
5208.23	3-thread or 4-thread twill, including cross twill ..	90	90	80	70	60
5208.29	Other fabrics ..	90	90	80	70	60
	Dyed :					
5208.31	Plain weave, weighing not more than 100g/m ² ..	90	90	80	70	60
5208.32	Plain weave, weighing more than 100g/m ² ..	90	90	80	70	60
5208.33	3-tread or 4-tread twill, including cross twill ..	90	90	80	70	60

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
5208.39	Other fabrics	90	90	80	70	60
	Of yarns of different colours :					
5208.41	Plain weave, weighing not more than 100g/m ²	90	90	80	70	60
5208.42	Plain weave, weighing more than 100g/m ²	90	90	80	70	60
5208.43	3-thread or 4-thread twill, inc- luding cross twill	90	90	80	70	60
5208.49	Other fabrics	90	90	80	70	60
	Printed :					
5208.51	Plain weave, weighing not more than 100g/m ²	90	90	80	70	60
5208.52	Plain weave, weighing more than 100gm ²	90	90	80	70	60
5208.53	3-thread or 4-thread twill, includ- ing cross twill	90	90	80	70	60
5208.59	Other fabrics	90	90	80	70	60
52.09	Woven fabrics of cotton, con- taining 85 % or more by weight of cotton, weigh- ing more than 200g/m ² . Unbleached :					
5209.11	Plain weave	90	90	80	70	60
5209.12	3-thread or 4-thread twill, including cross twill	90	90	80	70	60
5209.19	Other fabrics	90	90	80	70	60
	Bleached :					
5209.21	Plain weave	90	90	80	70	60
5209.22	3-thread or 4-thread twill, including cross twill	90	90	80	70	60
5209.29	Other fabrics	90	90	80	70	60
	Dyed :					
5209.31	Plain weave	90	90	80	70	60
5209.32	3-thread or 4-thread twill, including cross twill	90	90	80	70	60
5209.39	Other fabrics	90	90	80	70	60
	Of yarns of different colours :					
5209.41	Plain weave	90	90	80	70	60
5209.42	Denim	90	90	80	70	60
5209.43	Other fabrics of 3-thread or 4-thread twill, including cross twill	90	90	80	70	60
5209.49	Other fabrics	90	90	80	70	60
	Printed :					
5209.51	Plain weave	90	90	80	70	60
5209.52	3-thread or 4-thread twill, including cross twill	90	90	80	70	60
5209.59	Other fabrics	90	90	80	70	60

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
52.10	Woven fabrics of cotton, containing less than 85% by weight with man-of cotton, mixed mainly or solely made fibres. weighing not more than 200g/m ² .					
	Unbleached :					
5210.11	Plain weave	90.	90	80	70	60
5210.12	3-thread or 4-thread twill, including cross twill	90	90	80	70	60
5210.19	Other fabrics	90	90	80	70	60
	Bleached :					
5210.21	Plain weave	90	90	80	70	60
5210.22	3-thread or 4-thread twill, including cross twill	90	90	80	70	60
5210.29	Other fabrics	90	90	80	70	60
	Dyed :					
5210.31	Plain weave	90	90	80	70	60
5210.32	3-thread or 4-thread twill, including cross twill	90	90	80	70	60
5210.39	Other fabrics	90	90	80	70	60
	Of yarns of different colours :					
5210.41	Plain weave	90	90	80	70	60
5210.42	3-thread or 4-thread twill, including cross twill	90	90	80	70	60
5210.49	Other fabrics	90	90	80	70	60
	Printed :					
5210.51	Plain weave	90	90	80	70	60
5210.52	3-thread or 4-thread twill, including cross twill	90	90	80	70	60
5210.59	Other fabrics	90	90	80	70	60
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing more than 200g/m ² .					
	Unbleached :					
5211.11	Plain weave	90	90	80	70	60
5211.12	3-thread or 4-thread twill, including cross twill	90	90	80	70	60
5211.19	Other fabrics	90	90	80	70	60
	Bleached :					
5211.21	Plain weave	90	90	80	70	60
5211.22	3-thread or 4-thread twill, including cross twill	90	90	80	70	60
5211.29	Other fabrics	90	90	80	70	60
	Dyed :					
5211.31	Plain weave	90	90	80	70	60
5211.32	3-thread or 4-thread twill, including cross twill	90	90	80	70	60

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
5211.39	Other fabrics	90	90	80	70	60
	Of yarns of different colours :					
5211.41	Plain weave	90	90	80	70	60
5211.42	Denim	90	90	80	70	60
5511.43	Other fabrics of 3-thread or 4-thread twill, including cross twill	90	90	80	70	60
5211.49	Other fabrics	90	90	80	70	60
	Printed :					
5211.51	Plain weave	90	90	80	70	60
5211.52	3-thread or 4-thread twill including cross twill	90	90	80	70	60
5211.59	Other fabrics	90	90	80	70	60
52.12	Other woven fabrics of cotton weighing not more than 200/gm ² .					
5212.11	Unbleached	90	90	80	70	60
5212.12	Bleached	90	90	80	70	60
5212.13	Dyed	90	90	80	70	60
5212.14	Of yarns of different colours	90	90	80	70	60
5212.15	Printed	90	90	80	70	60
	Weighing more than 200 gm ² :					
5212.21	Unbleached	90	90	80	70	60
5212.22	Bleached	90	90	80	70	60
5212.23	Dyed	90	90	80	70	60
5212.24	Of yarns of different colours	90	90	80	70	60
5212.25	Printed	90	90	80	70	60

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES ; PAPER YARN AND WOVEN FABRICS OF PAPERYARN

Heading No.	H.S. Code					
53.01	Flax, raw or processed but not spun ; flax tow and waste (including yarn waste and garnetted stock).	10	10	10	15	15
5301.10	Flax, raw or retted Flax, broken, scutched, hackled or otherwise processed, but not spun :	10	10	10	15	15
5301.21	Broken or scutched	10	10	10	15	15
5301.29	Other	10	10	10	15	15
5301.30	Flax tow and waste	10	10	10	15	15
53.02	True hemp (<i>Cannabis sativa</i>), raw or processed but not spun ; tow and waste of true hemp (including yarn waste and garnetted stock).					
5302.10	True hemp, raw or retted	10	10	10	15	15
5302.90	Other	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
53.03	Jute and other textile bast fibre (excluding flax, true hemo and ramic), raw or pro- cessed but not spun : tow and waste of these fibres (including yarn waste, and garnetted stock).					
	5303.10 Jute and other textile bast fibres, raw or retted	10	10	10	15	15
	5303.90 Other	10	10	10	15	15
53.04	Sisal and other textile fibres of the genus <i>Agave</i> raw or processed but not spun ; tow and waste of these fibres (including yarn waste and garnetted stock).					
	5304.10 Sisal and other textile fibres of the genus <i>Agave</i> , raw ..	10	10	10	15	15
	5304.90 Other	10	10	10	15	15
53.05	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Ncc), ramic and other vegetable textile fibres not elsewhere specified or included, raw or pro- cessed but not spun ; tow noils and waste of these fibres (including yarn waste and garnetted stock).					
	Of coconut (coir) :					
	5305.11 Raw	10	10	10	15	15
	5305.19 Other	10	10	10	15	15
	Of abaca :					
	5305.21 Raw	10	10	10	15	15
	5305.29 Other	10	10	10	15	15
	Other :					
	5305.91 Raw	10	10	10	15	15
	5305.99 Other	10	10	10	15	15
53.06	Flax yarn.					
	5306.10 Single	25	25	25	25	25
	5306.20 Multiple (folded) or cabled ..	25	25	25	25	25
53.07	Yarn of jute or of other textile bast fibres of heading No. 53.03.					
	5307.10 Single	25	25	25	25	25
	5307.20 Multiple (folded) or cabled ..	25	25	25	25	25
53.08	Yarn of other vegetable textile fibres ; paper yarn.					
	5308.10 Coir yarn	25	25	25	25	25
	5308.20 True hemp yarn	25	25	25	25	25
	5308.30 Paper yarn	25	25	25	25	55
	5308.90 Other	25	25	25	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992	1993	1994
53.09		Woven fabrics of flax.				
		containing 85% of more by weight of flax, :—				
5309.11	Unbleached or bleached ..	30	30	30	30	30
5309.19	Other	30	30	30	30	30
	Containing less than 85% by weight of flax ..					
5309.21	Unbleached or bleached ..	30	30	30	30	30
5309.29	Other	30	30	30	30	30
53.10		Woven fabrics of jute or of other textile best fibres of heading No. 53.03.				
5310.10	Unbleached	30	30	30	30	30
5310.90	Other	30	30	30	30	30
53.11	5311.00	Woven fabrics of Other vegetable textile fibres; woven fabrics of paper yarn ..				
		30	30	30	30	30

CHAPTER 54

MAN-MADE FILAMENTS

Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

(a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives ; or

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

The terms "synthetic" and "artificial" used, in relation to fibres, mean : synthetic : fibres as defined at (a) ; artificial : fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Headings Nos. 54.02 and 54.03 do not apply to synthetic or artificial filaments tow of Chapter 55.

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992	1993	1994
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.				
5401.10	Of synthetic filaments ..	70	70	60	55	55
5401.20	Of artificial filaments ..	70	70	60	55	55
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.				
5402.10	High tenacity yarn of nylon or other polyamides ..	70	70	60	55	55
5402.20	High tenacity yarn of polyester	70	70	60	55	55

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990-1991	1992	1993	1994
	Textured yarn :					
5402.31	Of nylon or other polyamides, measuring per single yarn not more than 50 tex ..	70	70	60	55	55
5402.32	Of nylon or other polymides, measuring per single yarn more than 50 tex	70	70	60	55	55
5402.33	Of polyesters	70	70	60	55	55
5402.39	Other	70	70	60	55	55
	Other yarn, single, untwisted or with a twist not exceed- ing 50 turns per metre :					
5402.41	Of nylon or other polyamides	70	70	60	55	55
5402.42	Of polyesters, partially orien- ted	70	70	60	55	55
5402.43	Of polyesters, other	70	70	60	55	55
5402.49	Other	70	70	60	55	55
	Other yarn, single, with a twist exceeding 50 turns per metre :					
5402.51	Of nylon or other polyamides	70	70	60	55	55
5402.52	Of polyesters	70	70	60	55	55
5402.59	Other	70	70	60	55	55
	Other yarn, multiple (folded) or cabled :					
5402.61	Of nylon or other polyamides ..	70	70	60	55	55
5402.62	Of polyesters	70	70	60	55	55
5402.69	Other	70	70	60	55	55
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.					
5403.10	High tenacity yarn of viscose rayon	70	70	60	55	55
5403.20	Textured yarn	70	70	60	55	55
	Other yarn, single :					
5403.31	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	70	70	60	55	55
5403.32	Of viscose rayon, with a twist exceeding 120 turns per metre	70	70	60	55	55
5403.33	Of cellulose acetate	70	70	60	55	55
5403.39	Other	70	70	60	55	55
	Other yarn, multiple (folded) or cabled :					
5403.41	Of viscose rayon	70	70	60	55	55
5403.42	Of cellulose acetate	70	70	60	55	55
5403.49	Other	70	70	60	55	55

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm ; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.					
	5404.10	Monofilament	70	70	60	55	55
	5404.90	Other	70	70	60	55	55
54.05	5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm ; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	70	70	60	55	55
54.06		Man-made filament yarn (other than sewing thread), put up for retail sale					
	5406.10	Synthetic filament yarn	70	70	60	55	55
	5406.20	Artificial filament yarn	70	70	60	55	55
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.					
	5407.10	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters	90	90	80	70	60
	5407.20	Woven fabrics obtained from strip or the like	90	90	80	70	60
	5407.30	Fabrics specified in Note 9 to Section XI	90	90	80	70	60
		Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :					
	5407.41	Unbleached or bleached	90	90	80	70	60
	5407.42	Dyed	90	90	80	70	60
	5407.43	Of yarns of different colours	90	90	80	70	60
	5407.44	Printed	90	90	80	70	60
		Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :					
	5407.51	Unbleached or bleached	90	90	80	70	60
	5407.52	Dyed	90	90	80	70	60
	5407.53	Of yarns of different colours	90	90	80	70	60

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992	1993	1994
5407.54	Printed	90	90	80	70	60
5407.60	Other woven fabrics, containing 85 per cent or more by weight of non-textured polyester filaments	90	90	80	70	60
	Other woven fabrics, containing 85% or more by weight of synthetic filaments :					
5407.71	Unbleached or bleached ..	90	90	80	70	60
5407.72	Dyed	90	90	80	70	60
5407.73	Of yarns of different colours ..	90	90	80	70	60
5407.74	Printed	90	90	80	70	60
	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :					
5407.81	Unbleached or bleached ..	90	90	80	70	60
5407.82	Dyed	90	90	80	70	60
5407.83	Of yarns of different colours ..	90	90	80	70	60
5407.84	Printed	90	90	80	70	60
	Other woven fabrics :					
5407.91	Unbleached or bleached ..	90	90	80	70	60
5407.92	Dyed	90	90	80	70	60
5407.93	Of yarns of different colours ..	90	90	80	70	60
5407.94	Printed	90	90	80	70	60
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05					
5408.10	Woven fabrics obtained from high tenacity yarn, of viscose rayon	90	90	80	70	60
	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :					
5408.21	Unbleached or bleached ..	90	90	80	70	60
5408.22	Dyed	90	90	80	70	60
5408.23	Of yarns of different colours ..	90	90	80	70	60
5408.24	Printed	90	90	80	70	60
	Other woven fabrics :					
5408.31	Unbleached or bleached ..	90	90	80	70	60
5408.32	Dyed	90	90	80	70	60
5408.33	Of yarns of different colours ..	90	90	80	70	60
5408.34	Printed	90	90	80	70	60

CHAPTER 55 MAN-MADE STAPLE FIBRES

Note.

1.—Headings Nos. 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

- (a) Length of tow exceeding 2 m ;
- (b) Twist less than 5 turns per metre ;
- (c) Measuring per filament less than 67 decitex ;
- (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length ;
- (e) Total measurement of tow more than 20,000 decitex. Tow of a length not exceeding 2 m is to be classified in heading No. 55.03 or 55.04.

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992	1993	1994
55.01	Synthetic filament tow.					
	5501.10					
	5501.20	60	60	50	45	45
	5501.30	60	60	50	45	45
	5501.90	60	60	50	45	45
55.02	5502.00	60	60	50	45	45
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.					
	5503.10	60	60	50	45	45
	5503.20	60	60	50	45	45
	5503.30	60	60	50	45	45
	5503.40	60	60	50	45	45
	5503.90	60	60	50	45	45
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.					
	5504.10	60	60	50	45	45
	5504.90	60	60	50	45	45
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.					
	5505.10	60	60	50	45	45
	5505.20	60	60	50	45	45
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.					
	5506.10	60	60	50	45	45
	5506.20	60	60	50	45	45
	5506.30	60	60	50	45	45
	5506.90	60	60	50	45	45
55.07	5507.00	60	60	50	45	45
	Artificial staple fibres, carded, combed or otherwise processed for spinning.					
		60	60	50	45	45

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.					
	5508.10	70	70	60	55	55
	5508.20	70	70	60	55	55
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.					
	Containing 85% or more by weight of staple fibres of nylon or other polyamides :					
	5509.11	70	70	60	55	55
	5509.12	Multiple (folded or cabled yarn containing 85% or more by weight of polyester staple fibres				
	5509.21	70	70	60	55	55
	5509.22	70	70	60	55	55
	Multiple (folded) or cabled yarn containing 85% or more by weight of acrylic or modacrylic staple fibres :					
	5509.31	70	70	60	55	55
	5509.32	70	70	60	55	55
	Other yarn, containing 85% or more by weight of synthetic staple fibres :					
	5509.41	70	70	60	55	55
	5509.42	70	70	60	55	55
	Other yarn, of polyester staple fibres :					
	5509.51	70	70	60	55	55
	5509.52	70	70	60	55	55
	5509.53	70	70	60	55	55
	5509.59	70	70	60	55	55
	Other yarn, of acrylic or modacrylic staple fibres :					
	5509.61	70	70	60	55	55
	5509.62	70	70	60	55	55
	5509.69	70	70	60	55	55
	Other yarn :					
	5509.91	70	70	60	55	55
	5509.92	70	70	60	55	55
	5509.99	70	70	60	55	55

Heading H.S. No. Code		Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale. Containing 85% or more by weight of artificial staple fibres :					
5510.11	Single yarn	70	70	60	55	55
5510.12	Multiple (folded) or cabled yarn	70	70	60	55	55
5510.20	Other yarn, mixed mainly or solely with wool or fine animal hair	70	70	60	55	55
5510.30	Other yarn, mixed mainly or solely with cotton	70	70	60	55	55
5510.90	Other yarn	70	70	60	55	55
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.					
5511.10	Of synthetic staple fibres, containing 85% or more by weight of such fibres	70	70	60	55	55
5511.20	Of synthetic staple fibres, containing less than 35% by weight of such fibres	70	70	60	55	55
5511.30	Of artificial staple fibres	70	70	60	55	55
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres. Containing 85% or more by weight of polyester staple fibres :					
5512.11	Unbleached or bleached	70	70	60	55	55
5512.19	Other	70	70	60	55	55
	Containing 85% or more by weight of acrylic or modacrylic staple fibres :					
5512.21	Unbleached or bleached	70	70	60	55	55
5512.29	Other	70	70	60	55	55
5512.91	Unbleached or bleached	70	70	60	55	55
5512.99	Other	70	70	60	55	55
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton of a weight not exceeding 170 g/m ² . Unbleached or bleached :					
5513.11	Of polyester staple fibres, plain weave	90	90	80	70	60
5513.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90	90	80	70	60

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993- 1994	1994
5513.13	Other woven fabrics of polyester staple fibres	90	90	80	70	60
5513.19	Other woven fabrics Dyed :	90	90	80	70	60
5513.21	Of polyester staple fibres, plain weave	90	90	80	70	60
5513.22	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90	90	80	70	60
5513.23	Other woven fabrics of polyester staple fibres	90	90	80	70	60
5513.29	Other woven fabrics Of yarns of different colours :	90	90	80	70	60
5513.31	Of polyester staple fibres, plain weave	90	90	80	70	60
5513.32	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90	90	80	70	60
5513.33	Other woven fabrics of polyester staple fibres	90	90	80	70	60
5513.39	Other woven fabrics Printed :	90	90	80	70	60
5513.41	Of polyester staple fibres, plain weave	90	90	80	70	60
5513.42	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90	90	80	70	60
5513.43	Other woven fabrics of polyester staple fibres	90	90	80	70	60
5513.49	Other woven fabrics	90	90	80	70	60
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m ²					
	Unbleached or bleached :					
5514.11	Of polyester staple fibres, plain weave	90	90	80	70	60
5514.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90	90	80	70	60
5514.13	Other woven fabrics of polyester staple fibres	90	90	80	70	60
5514.19	Other woven fabrics Dyed :	90	90	80	70	60

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
5514.21	Of polyester staple fibres, plain weave	90	90	80	70	60
5514.22	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90	90	80	70	60
5514.23	Other woven fabrics of polyester staple fibres	90	90	80	70	60
5514.29	Other woven fabrics	90	90	80	70	60
	Of yarns of different colours :					
5514.31	Of polyester staple fibres, plain weave	90	90	80	70	60
5514.32	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90	90	80	70	60
5514.33	Other woven fabrics of polyester staple fibres	90	90	80	70	60
5514.39	Other woven fabrics	90	90	80	70	60
	Printed :					
5514.41	Of polyester staple fibres, plain weave	90	90	80	70	60
5514.42	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	90	90	80	70	60
5514.43	Other woven fabrics of polyester staple fibres	90	90	80	70	60
5514.49	Other woven fabrics	90	90	80	70	60
55.15	Other woven fabrics of synthetic staple fibres.					
	Of polyester staple fibres :					
5515.11	Mixed mainly or solely with viscose rayon staple fibres	90	90	80	70	60
5515.12	Mixed mainly or solely with man-made filaments	90	90	80	70	60
5515.13	Mixed mainly or solely with wool of fine animal hair	90	90	80	70	60
5515.19	Other	90	90	80	70	60
	Of acrylic or modacrylic staple fibres :					
5515.21	Mixed mainly or solely with man-made filaments	90	90	80	70	60
5515.22	Mixed mainly or solely with wool or fine animal hair	90	90	80	70	60
5515.29	Other	90	90	80	70	60
	Other woven fabrics :					
5515.91	Mixed mainly or solely with man-made filaments	90	90	80	70	60
5515.92	Mixed mainly or solely with wool or fine animal hair	90	90	80	70	60
5515.99	Other	90	90	80	70	60

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
55.16	Woven fabrics of artificial staple fibres					
	Containing 85% or more by weight of artificial staple fibres :					
5516.11	Unbleached or bleached ..	90	90	80	70	60
5516.12	Dyed	90	90	80	70	60
5516.13	Of yarns of different colours ..	90	90	80	70	60
5516.14	Printed	90	90	80	70	60
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :					
5516.21	Unbleached or bleached ..	90	90	80	70	60
5516.22	Dyed	90	90	80	70	60
5516.23	Of yarns of different colours ..	90	90	80	70	60
5516.24	Printed	90	90	80	70	60
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :					
5516.31	Unbleached or bleached ..	90	90	80	70	60
5516.32	Dyed	90	90	80	70	60
5516.33	Of yarns of different colours ..	90	90	80	70	60
5516.34	Printed	90	90	80	70	60
	Containing less than 85% .. of artificial staple fibres, mixed mainly or solely with cotton					
5516.41	Unbleached or bleached ..	90	90	80	70	60
5516.42	Dyed	90	90	80	70	60
5516.43	Of yarns of different colours ..	90	90	80	70	60
5516.44	Printed	90	90	80	70	60
	Other :					
5516.91	Unbleached or bleached ..	90	90	80	70	60
5516.92	Dyed	90	90	80	70	60
5516.93	Of yarns of different colours ..	90	90	80	70	60
5516.94	Printed	90	90	80	70	60

CHAPTER 56

WADDING, FELT AND NONWOVENS ; SPECIAL YARNS ; TWINE, CORDAGE,
ROPES, AND CABLES AND ARTICLES THEREOF

Notes.

1.—This Chapter does not cover :

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances of preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents or heading No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric

softeners of heading No. 38.09) where the textile material is present merely as a carrying medium ;

(b) Textile products of heading No. 58.11 ;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05) ;

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 68.14) ; or

(e) Metal foil on a backing of felt nonwovens (Section XV).

2.—The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3.—Headings Nos. 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings Nos. 56.02 and 56.03 do not, however, cover :

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40) ;

(b) Nonwoven, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40) ; or

(c) Plates, sheets or strips of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile is present merely for reinforcing purposes (Chapter 39 or 40).

4.—Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55) ; for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992-1993	1994	1995
56.01	Wadding of textile materials and articles thereof ; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.					
5601.10	Sanitary towels and tampons, napkins and napkins liners for babies and similar sanitary articles, of wadding	20	20	20	25	25
	Wadding ; other articles of wadding					
5601.21	Of cotton	20	20	20	25	25
5601.22	Of man-made fibres	20	20	20	25	25
5601.29	Other	20	20	20	25	25
5601.30	Textiles flock and dust and mill neps	20	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992- 1993	1993	1994
56.02		Felt, whether or not impregnated, coated, covered or laminated.					
	5602.10	Needle loom felt and stitch-bonded fibre fabrics	20	20	20	25	25
		Other felt, not impregnated, coated, covered or laminated :					
	5602.21	Of wool or fine animal hair ..	20	20	20	25	25
	5602.29	Of other textile materials ..	20	20	20	25	25
	5602.90	Other	20	20	20	25	25
56.03	5603.00	Nonwovens, whether or not impregnated, coated, covered or laminated ..	20	20	20	25	25
56.04		Rubber thread and cord, textile covered ; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated coated, covered or sheathed with rubber or plastics.					
	5604.10	Rubber thread and cord, textile covered	20	20	20	25	25
	5604.20	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated ..	20	20	20	25	25
	5604.90	Other	20	20	20	25	25
56.05	5605.00	Metalised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip of powder or covered with metal	20	20	20	25	25
56.06	5606.00	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05 gimped (other than those of heading No. 56.05 and gimped horsehair yarn) ; chenille yarn (including Fock chenille yarn) ; loop wale-yarn	20	2	20	25	25
56.07		Twine, cordage, rope and cables whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	5607.10	Of jute or other textile bast fibres of heading No. 53.03 Of sisal or other textile fibres of the genus Agave :				
		20	20	20	25	25
	5607.21	Binder or baler twine				
		20	20	20	25	25
	5607.29	Other				
		20	20	20	25	25
	5607.30	Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres				
		20	20	20	25	25
		Of polyethylene or polypropylene :				
	5607.41	Binder or baler twine				
		20	20	20	25	25
	5607.49	Other				
		20	20	20	25	25
	5607.50	Of other synthetic fibres				
		20	20	20	25	25
	5607.90	Other				
		20	20	20	25	25
56.08		Knotted netting of twine, cor- dage or rope ; made up fish- ing nets and other made up nets, of textile materials. Of man-made textile materials :				
	5608.11	Made up fishing nets				
		90	90	80	70	60
	5608.19	Other				
		30	30	30	30	30
	5608.90	Other				
		30	30	30	30	30
56.09	5609.00	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included				
		40	40	40	40	40

CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

Notes

1.—For the purpose of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2.—This Chapter does not cover floor covering underlays.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.				
		70	70	70	65	65
	5701.10	Of wool or fine animal hair:				
	5701.90	Of other textile materials.				
57.02		Carpets and other textile floor coverings, woven, not tuf- ted or flopped, whether or not made up including, "Kelen", "Schumacks", "Karanamire" and similar hand-woven rugs.				
		70	70	70	65	65

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
5702.10	"Kelem", "Schumacks", "Karamanic" and similar hand-woven rugs	70	70	70	65	65
5702.20	Floor coverings of coconut fibres (coir) Other, of pile construction, not made up :	70	70	70	65	65
5702.31	Of wool or fine animal hair ..	70	70	70	65	65
5702.32	Of man-made textile materials	70	70	70	65	65
5702.39	Of other textile materials .. Other, of pile construction, made up :	70	70	70	65	65
5702.41	Of wool or fine animal hair ..	70	70	70	65	65
5702.42	Of man-made textile materials	70	70	70	65	65
5702.49	Of other textile materials .. Other, not of pile construction, not made up :	70	70	70	65	65
5702.51	Of wool or fine animal hair ..	70	70	70	65	65
5702.52	Of man-made textile materials	70	70	70	65	65
5702.59	Of other textile materials .. Other, not of pile construction, made up :	70	70	70	65	65
5702.91	Of wool or fine animal hair ..	70	70	70	65	65
5702.92	Of man-made textile materials ..	70	70	70	65	65
5702.99	Of other textile materials ..	70	70	70	65	65
57.03	Carpets and other textile Floor coverings, tufted, whether or not made up.					
5703.10	Of wool or fine animal hair ..	70	70	70	65	65
5703.20	Of nylon or other polyamides ..	70	70	70	65	65
5703.30	Of other man-made textile materials	70	70	70	65	65
5703.90	Of other textile materials ..	70	70	70	65	65
57.04	Carpets and other textile Floor coverings, of felt, not tufted or Flocked, whether or not made up.					
5704.10	Tiles, having a maximum surface area of 0.3 m ²	70	70	70	65	65
5704.90	Other	70	70	70	65	65
57.05	5705.00 Other carpets and other textile floor coverings, whether or not made up	70	70	70	65	65

CHAPTER 58

SPECIAL WOVEN FABRICS ; TUFTED TEXTILE FABRICS ; LACE ; TAPESTRIES ;
TRIMMINGS ; EMBROIDERY

Notes :

1.—This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2.—Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3.—For the purpose of heading No. 58.03, "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.

4.—Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.

5.—For the purposes of heading No. 58.06, 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 otherwise made) 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 with woven fringes are to be classified in heading No. 58.08.

6. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 58.05).

7. In addition to the products of heading No. 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.					
5801.10	Of wool or fine animal hair .. Of cotton :	90	90	80	70	60
5801.21	Uncut weft pile fabrics ..	90	90	80	70	60
5801.22	Cut corduroy	90	90	80	70	60
5801.23	Other weft pile fabrics	90	90	80	70	60
5801.24	Warp pile fabrics, epingle (uncut)	90	90	80	70	60
5801.25	Warp pile fabrics, cut	90	90	80	70	60
5801.26	Chenille fabrics Of man-made fibres :	90	90	80	70	60
5801.31	Uncut weft pile fabrics ..	90	90	80	70	60
5801.32	Cut corduroy	90	90	80	70	60

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	5801.33	Other weft pile fabrics	90	90	80	70	60
	5801.34	Warp pile fabrics, epingle (un- cut)	90	90	80	70	60
	5801.35	Warp pile fabrics, cut	90	90	80	70	60
	5801.36	Chenille fabrics	90	90	80	70	60
	5801.90	Of other textile materials	90	90	80	70	60
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of head- ing No. 58.06 ; tufted textile fabrics, other than products of heading No. 57.03.					
		Terry towelling and similar woven terry fabrics, of cot- ton :					
	5802.11	Unbleached	90	90	80	70	60
	5802.19	Other	90	90	80	70	60
	5802.20	Terry towelling and similar woven terry fabrics, of other textile materials	90	90	80	70	60
	5802.30	Tufted textile fabrics	90	90	80	70	60
58.03		Guaze, other narrow fabrics of heading No. 58.06.					
	5803.10	Of cotton	90	90	80	70	60
	5803.90	Of other textile materials	90	90	80	70	60
58.04		Textiles and other net fabrics, not including woven, knitted or crocheted fabrics ; lace in the piece, in strips or in motifs					
	5804.10	Tulles and other net fabrics	90	90	80	70	60
		Mechanically made lace :					
	5804.21	Of man-made fibres	90	90	80	70	60
	5804.29	Of other textile materials	90	90	80	70	60
	5804.30	Hand-made lace	90	90	80	70	60
58.05	5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked ta- pestries (for example, petit point, cross stitch), whether or not made up.					
58.06		Narrow woven fabrics, other than goods of heading No. 58.07 ; narrow fabrics con- sisting of warp without weft assembled by means of an adhensive (bolducs).					
	5806.10	Woven pile fabrics (including terry towelling and similar fabrics) and chenille fabrics	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
5806.20	Other woven fabrics, contain- ing by weight 5 % or more of elastomeric yarn or rubber thread					
	Other woven fabrics :					
5806.31	Of cotton	20	20	20	25	25
5806.32	Of man-made fibres	20	20	20	25	25
5806.39	Of other textile materials	20	20	20	25	25
5806.40	Fabrics consisting of warp with- out weft, assembled by means of an adhesive (bolducs)	20	20	20	25	25
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size; not embroi- dered.					
5807.10	Woven	20	20	20	25	25
5807.90	Other	20	20	20	25	25
58.08	Braids in the piece; orna- mental trimmings in the piece; without embroidery, other than knitted or croch- eted; tassels, pompons and similar articles.					
5808.10	Braid in the piece	20	20	20	25	25
5808.90	Other	20	20	20	25	25
58.09	5809.00 Woven fabrics of metal thread and woven fabrics of metal- lised yarn of heading No. 56.05, of a kind used in apparel as furnishing fabrics or for similar purposes, not elsewhere specified or in- cluded	90	90	80	70	60
58.10	Embroidery in the piece, in strips or in motifs.					
5810.10	Embroidery without visible ground	20	20	20	25	25
	Other embroidery :					
5810.91	Of cotton	20	20	20	25	25
5810.92	Of man-made fibres	20	20	20	25	25
5810.99	Of other textile materials	20	20	20	25	25
58.11	5811.00 Quilted textile products in the the piece composed of one or more layers of textile materials assembled with padding by stitching or other wise, than embroidery of heading No. 58.10	40	40	40	40	40

CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE
FABRICS; TEXTILE ARTICLES OF A KIND
SUITABLE FOR INDUSTRIAL USE*Notes.*

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapter 50 to 55 and headings Nos. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No. 58.03 and the knitted or crocheted fabrics of heading No. 60.02.

2. Heading No. 59.03 applies to :

(a) Textile fabrics, impregnated coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :

(1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60), for the purpose of this provision, no account should be taken of any resulting change of colour ;

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

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39) ;

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 59 or 60) ;

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39) ; or

(6) Textile products of heading No. 58.11 ;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.

3. For the purposes of heading No. 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 48.14) or on a textile backing (generally heading No. 59.07).

4. For the purposes of heading No. 59.06, the expression "rubberised textile fabrics" means :

(a) Textile fabrics impregnated, coated, covered or laminated with rubber ;

(i) Weighing not more than 1,500 g/m² ; or

(ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material ;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04 ;

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre ; and

(d) Plates, sheets or strip, of cellular rubber, combined with textile fabric where the textile fabric is more than mere reinforcement, other than textile products of heading No. 58.11

5.—Heading No. 59.07 does not apply to :

(a) Fabrics in which impregnation, coating or covering cannot be seen with the naked eye (usually Chapter 50 to 55, 58 or 60) ; for the purposes of this provision, no account should be taken of any resulting change of colour.

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

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments ; however, imitation pile fabrics remains classified in this heading ;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substance ;

(e) Wood veneered on a backing of textile fabrics (heading No. 44.08) ;

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05) ;

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 68.14) : or

(h) Metal foil on a backing of textile fabrics (Section XV).

6.—Heading No. 59.10 does not apply to :

(a) Transmission or conveyor belts or belting of a thickness of less than 3 mm : or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated covered or sheathed with rubber (heading No. 40.10).

7.—Heading No. 59.11 applies to the following goods, which do not fall in any other heading of Section XI :

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings Nos. 59.08 to 59.10), the following only :

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes :

(ii) Bolting cloth :

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair ;

(iv) Flat woven textile fabric with multiple warp or weft, whether or not felted impregnated or coated, of a kind used in machinery or for other technical purposes ;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes ;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials ;

(b) Textile articles (other than those of headings Nos. 59.08 to 59.10) of a kind use, for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
59.01	Textile fabrics coated with gum or alyaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.					
5901.10	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	20	20	20	25	25
5901.90	Other	20	25	20	25	25
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.					
5902.10	Of nylon and other polyamides	20	20	20	25	25
5902.20	Of polyesters	20	20	20	25	25
5902.90	Other	20	20	20	25	25
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02.					
5903.10	With polyvinyl chloride ..	30	30	30	30	30
5903.20	With polyurethane	30	30	30	30	30
5903.90	Other	30	30	30	30	30
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.					
5904.10	Linoleum	30	30	30	30	30
	Other :					
5904.91	With a base consisting of needleloom felt or nonwovens ..	30	30	30	30	30
5904.92	With other textile base ..	30	30	30	30	30
59.05	5905.00 Textile wall coverings ..	90	90	80	70	60
59.06	Ruberised textile fabrics, other than those of heading No. 49.02.					
5906.10	Adhesive tape of a width not exceeding 20 cm	20	20	20	25	25
	Other :					
5906.91	Knitted or crocheted	20	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	5906.99	Other	20	20	20	25	25
59.07	5907.00	Textile fabrics otherwise im- pregnated, coated or covered ; painted canvas being thea- tricalscenery, studio back- cloths or the like	20	20	20	25	25
59.08	5908.00	Textiles wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like ; incandescent gas mantles and tubular knitted gas mantle fabric thereof, whe- ther or not impregnated ..	20	20	20	25	25
59.09	5909.00	Textile hosepiping and similar textile tubing, with or with- out lining, armour or accessories of other mate- rials	20	20	20	25	25
59.10	5910.00	Trasmission or conveyor belts or belting of textile material, whether or not reinforced with metal or other material	10	10	10	15	15
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.					
	5911.10	Textile fabrics, felt and felt-lined woven fabrics, combined with one or more layers of rubber, leather or other material, of a kind used for card clothing, and similar fabric for other technical uses	20	20	20	25	25
	5911.20	Bolting cloth, whether or not made up Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for exam- ple, for pulp or asbestos-ce- ment) :	20	20	20	25	25
	5911.31	Weighing less than 650 g/m ²	20	20	20	25	25
	5911.32	Weighing 650 g/m ² or more	20	20	20	25	25
	5911.40	Straining cloth of a kind used in oil presses or the like, inclu- ding that of human hair ..	20	20	20	25	25
	5911.90	Other	20	20	20	25	25

CHAPTER 6

KNITTED OF CROCHETED FABRICS

Notes.

1.—This Chapter does not cover :

(a) Crochet lace of heading No. 58.04 ;

(b) Labels, badges or similar articles, knitted or crocheted, of heading No. 28.07 ; or

(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.

2.—This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3.—Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading H.S.
No. Code

1988- 1990- 1992 1993 1994
1989 1991

60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted					
6001.10		"Long pile" fabrics	30	30	30	30	30
		Looped pile fabrics :					
6001.21		Of cotton	30	30	30	30	30
6001.22		Of man-made fibres	30	30	30	30	30
6001.29		Of other textile materials ..	30	30	30	30	30
		Other :					
6001.91		Of cotton	30	30	30	30	30
6001.92		Of man-made fibres	30	30	30	30	30
6001.99		Of other textile materials ..	30	30	30	30	30
60.02		Other knitted or crocheted fabrics					
6002.10		Of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	30	30	30	30	30
6002.20		Other of a width not exceeding 30 cm	30	30	30	30	30
6002.30		Of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	30	30	30	30	30
		Other fabrics, warp knit (including those made on galloon knitting machines) :					
6002.41		Of wool or fine animal hair ..	30	30	30	30	30
6002.42		Of cotton	30	30	30	30	30
6002.43		Of man-made fibres	30	30	30	30	30
6002.49		Other	30	30	30	30	30
		Other : ..					
6002.91		Of wool or fine animal hair ..	30	30	30	30	30
6002.92		Of cotton	30	30	30	30	30
6002.93		Of man-made fibres	30	30	30	30	30
6002.99		Other	30	30	30	30	30

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

Notes.

1.—This Chapter applies only to made up knitted or crocheted articles.

2.—This Chapter does not cover :

(a) Goods of heading No. 62.12 ;

(b) Worn clothing or other worn articles of heading No. 63.09 ; or

(c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).

3.—For the purposes of headings Nos. 61.03 and 61.04 :

(a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising :

One garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and one suit coat or jacket the outer shell of which, exclusive of sleeves consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition ; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt. The other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions :

morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers ;

evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind ;

dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 61.07, 61.08 or 61.09 composed of several pieces made up in identical fabric put up for retail sale, and comprising :

One garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

One or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition ; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 61.12.

4.—Headings Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading No. 61.05 does not cover leeveless garments.

5.—For the purposes of heading 61.11 :

(a) The expression “babies garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm ; it also cover babies’ napkins ;

(b) Articles which are, *prima facie*, classifiable both in heading No. 61.11 and in other heading of this Chapter are to be classified in heading No. 61.11.

6.—For the purposes of heading No. 61.12, “ski suits” means garments or sets of garments which ; by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross -country or alpine). They consist either of :

(a) a “ski overall” that is, a one-piece garment designed to cover the upper and the lower parts of the body ; in addition to sleeves and a collar the ski overall may have pockets or footstraps ; or

(b) a “ski ensemble” that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

One garment such as anorak, wind-cheater, windjacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour ; they also must be of corresponding or compatible size.

7.—Garments which are, *prima facie*, classifiable both in heading No. 61.13 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in heading No. 61.13.

8.—Articles of this Chapter which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings concerning women’s or girls’ garments.

9.—Articles of this Chapter may be made of metal thread.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
61.01	Mens’ or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.					
	6101.10 Of wool or fine animal hair ..	90	90	90	80	70
	6101.20 Of cotton ..	90	90	90	80	70
	6101.30 Of man-made fibres ..	90	90	90	80	70
	6101.90 Of other textile materials ..	90	90	90	80	70
61.02	Women’s or girls’ overcoats, car-coats capes, cloaks, anoraks (including) ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted other than those of heading No. 61.04.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	6102.10	90	90	90	80	70
	6102.20	90	90	90	80	70
	6102.30	90	90	90	80	70
	6102.90	90	90	90	80	70
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
	Suits :					
	6103.11	90	90	90	80	70
	6103.12	90	90	90	80	70
	6103.19	90	90	90	80	70
	Ensembles :					
	6103.21	90	90	90	80	70
	6103.22	90	90	90	80	70
	6103.23	90	90	90	80	70
	6103.29	90	90	90	80	70
	Jackets and blazers :					
	6103.31	90	90	90	80	70
	6103.32	90	90	90	80	70
	6103.33	90	90	90	80	70
	6103.39	90	90	90	80	70
	Trousers, bib and brace overalls, breeches and shorts :					
	6103.41	90	90	90	80	70
	6103.42	90	90	90	80	70
	6103.43	90	90	90	80	70
	6103.49	90	90	90	80	70
61.04	Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
	Suits :					
	6104.11	90	90	90	80	70
	6104.12	90	90	90	80	70
	6104.13	90	90	90	80	70
	6104.19	90	90	90	80	70
	Ensembles :					
	6104.21	90	90	90	80	70
	6104.22	90	90	90	80	70
	6104.23	90	90	90	80	70
	6104.29	90	90	90	80	70
	Jackets :					
	6104.31	90	90	90	80	70
	6104.32	90	90	90	80	70
	6104.33	90	90	90	80	70

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	6104.39	Of other textile materials .. Dresses :	90	90	90	80	70
	6104.41	Of wool or fine animal hair ..	90	90	90	80	70
	6104.42	Of cotton	90	90	90	80	70
	6104.43	Of synthetic fibres	90	90	90	80	70
	6104.44	Of artificial fibres	90	90	90	80	70
	6104.49	Of other textile materials .. Skirts and divided skirts :	90	90	90	80	70
	6104.51	Of wool or fine animal hair ..	90	90	90	80	70
	6104.52	Of cotton	90	90	90	80	70
	6104.53	Of synthetic fibres	90	90	90	80	70
	6104.59	Of other textile materials .. Trousers, bib and brace overalls, breeches and shorts :	90	90	90	80	70
	6104.61	Of wool or fine animal hair ..	90	90	90	80	70
	6104.62	Of cotton	90	90	90	80	70
	6104.63	Of synthetic fibres	90	90	90	80	70
	6104.69	Of other textile materials ..	90	90	90	80	70
61.05		Men's or boy's shirts, knitted or crocheted.					
	6105.10	Of cotton	90	90	90	80	70
	6105.20	Of man-made fibres	90	90	90	80	70
	6105.90	Of other textile materials ..	90	90	90	80	70
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.					
	6106.10	Of cotton	90	90	90	80	70
	6106.20	Of man-made fibres	90	90	90	80	70
	6106.90	Of other textile materials ..	90	90	90	80	70
61.07		Men's or boy's underpants, briefs nightshirts, pyjamas, bath- robes, dressing gowns and similar articles, knitted or crocheted.					
		Underpants and briefs :					
	6107.11	Of cotton	90	90	90	80	70
	6107.12	Of man-made fibres	90	90	90	80	70
	6107.19	Of other textile materials .. Nightshirts and pyjamas :	90	90	90	80	70
	6107.21	Of cotton	90	90	90	80	70
	6107.22	Of man-made fibres	90	90	90	80	70
	6107.29	Of other textile materials .. Other ;	90	90	90	80	70
	6107.91	Of cotton	90	90	90	80	70
	6107.92	Of man-made fibres	90	90	90	80	70
	6107.99	Of other textile materials ..	90	90	90	80	70

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
61.08	Women's or girls' slips, petti- coats, briefs, panties, night- dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.					
	Slips and petticoats :					
6108.11	Of man-made fibres	90	90	90	80	70
6108.19	Of other textile materials ..	90	90	90	80	70
	Briefs and panties :					
6108.21	Of cotton	90	90	90	80	70
6108.22	Of man-made fibres	90	90	90	80	70
6108.29	Of other textile materials ..	90	90	90	80	70
	Nightdresses and pyjamas :					
6108.31	Of cotton	90	90	90	80	70
6108.32	Of man-made fibres	90	90	90	80	70
6108.39	Of other textile materials ..	90	90	90	80	70
	Other :					
6108.91	Of cotton	90	90	90	80	70
6108.92	Of man-made fibres	90	90	90	80	70
6108.99	Of other textile materials ..	90	90	90	80	70
61.09	T-shirts, singlets and other vests, knitted or crocheted.					
6109.10	Of cotton	90	90	90	80	70
6109.90	Of other textile materials ..	90	90	90	80	70
61.10	Jersyes, pullovers cardigans, waistcoats and similar articles, knitted or crocheted.					
6110.10	Of wool or fine animal hair ..	90	90	90	80	70
6110.20	Of cotton	90	90	90	80	70
6110.30	Of man-made fibres	90	90	90	80	70
6110.90	Of other textile materials ..	90	90	90	80	70
61.11	Babies garments and clothing accessories, knitted or crocheted.					
6111.10	Of wool or fine animal hair ..	90	90	90	80	70
6111.20	Of cotton	90	90	90	80	70
6111.30	Of synthetic fibres	90	90	90	80	70
6111.90	Of other textile materials ..	90	90	90	80	70
61.12	Track suits, ski suits and swim wear, kintted or crocheted.					
	Track suits :					
6112.11	Of cotton	90	90	90	80	70
6112.12	Of synthetic fibres	90	90	90	80	70
6112.19	Of other textile materials ..	90	90	90	80	70
6112.20	Ski suits	90	90	90	80	70
	Men's or boys' swimwear :					
6112.31	Of synthetic fibres	90	90	90	80	70
6112.39	Of other textile materials ..	90	90	90	80	70
	Women's or girls' swimwear :					
6112.41	Of synthetic fibres	90	90	90	80	70
6112.49	Of other textile materials ..	90	90	90	80	70

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
61.13	6113.00	Garments, made up of knitted or crocheted fabrics of heading Nos. 59.03, 59.06 or 59.07 ..	90	90	90	80	70
61.14		Other garments, knitted or crocheted.					
	6114.10	Of wool or fine animal hair ..	90	90	90	80	70
	6114.20	Of cotton	90	90	90	80	70
	6114.30	Of man-made fibres	90	90	90	80	70
	6114.90	Of other textile materials ..	90	90	90	80	70
61.15		Panty hose, tights, stockings, socks and other hosiery, including stocking for varicose veins and footwear without applied soles, knitted or crocheted.					
		Panty hose and tights.					
	6115.11	Of synthetic fibres, measuring per single yarn less than 67 decitex	90	90	90	80	70
	6115.12	Of synthetic fibres, measuring per single yarn 67 decitex or more	90	90	90	80	70
	6115.19	Of other textile materials ..	90	90	90	80	70
	6115.20	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	90	90	90	80	70
		Other :					
	6115.91	Of wool or fine animal hair ..	90	90	90	80	70
	6115.92	Of cotton	90	90	90	80	70
	6115.93	Of synthetic fibres	90	90	90	80	70
	6115.99	Of other textile materials ..	90	90	90	80	70
61.16		Gloves, mittens and mitts, knitted or crocheted.					
	6116.10	Gloves impregnated, coated or covered with plastics or rubber	90	90	90	80	70
		Other :					
	6116.91	Of wool or fine animal hair ..	90	90	90	80	70
	6116.92	Of cotton	90	90	90	80	70
	6116.93	Of synthetic fibres	90	90	90	80	70
	6116.99	Of other textile materials ..	90	90	90	80	70
61.17		Other made up clothing accessories, knitted or crocheted ; knitted or crocheted parts of garments or of clothing accessories.					
	6117.10	Shawls, scarves, mufflers, mantillas, veils and the like ..	90	90	90	80	70
	6117.20	Ties, bow ties and cravats ..	90	90	90	80	70
	6117.80	Other accessories	90	90	90	80	70
	6117.90	Parts	90	90	90	80	70

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED

Notes.

1.—This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12).

2.—This Chapter does not cover :

(a) Worn clothing or other worn articles of heading No. 63.09; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).

3.—For the purposes of headings Nos. 62.03 and 62.04 :

(a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising :

One garment designed to cover the lower part of the body and consisting of trousers breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or, girl's suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions :

morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers ;

evening dress (tailcoat), generally made of black cloth, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind ;

dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

One garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swim wear), a shirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition ; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 62.11.

4. For the purposes of heading No. 62.09 :

(a) The expression "babies" garments and clothing accessories" means articles for young children of a body height not exceeding 86cm ; it also covers babies' napkins ;

(b) Articles which are, *prima facie*, classifiable both in heading No. 62.09 and in other headings of this Chapter are to be classified in heading No. 62.09.

5.—Garments which are, *Prima facie* classifiable both in heading No. 62.10 and in other headings of this Chapter, excluding heading No. 62.09, are to be classified in Heading No. 62.10.

6.—For the purposes of heading No. 62.11, "ski suits" means garments or sorts of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine.) They consist either of :

(a) a 'ski-overall', that is, a one-piece garment designed to cover the upper and the lower parts of the body ; in addition to sleeves and collar the ski overall may have pockets or footstraps ; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising ;

one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waist coat in addition and one pair of trousers whether or not extending above waist-level one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour : they also must be of corresponding or compatible size.

7.—Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 62.13). Handkerchief of which any size exceeds 60 cm are to be classified in heading No. 62.14.

8.—Articles of this Chapter which cannot be identified as either men's or boy's garments or as women's or girls garment are to be classified in the headings concerning women's or girls' garments.

9.—Articles of this Chapter may be made of metal thread.

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992-1993	1994	1995
62.01	Men's or boys' Overcoats, car-coats capes, cloaks, anoraks including ski-jackets), wind-cheaters, wind-jacket and similar articles, other than those of heading No. 62.03					
	Overcoats, raincoats, Car-Coats, Capes, cloaks and similar articles :					
6201.11	Of wool or fine animal hair	90	90	90	80	70
6201.12	Of cotton	90	90	90	80	70
6201.13	Of man-made fibres	90	90	90	80	70
6201.19	Of other textile materials	90	90	90	80	70
	Other :					
6201.91	Of wool or fine animal hair	90	90	90	80	70
6201.92	Of cotton	90	90	90	80	70
6201.93	Of man-made fibres	90	90	90	80	70
6201.99	Of other textile materials	90	90	90	80	70

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992- 1993	1993	1994
62.02	Women's or girls' overcoats, car-coats, capes, cloaks and anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.					
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :					
6202.11	Of wool or fine animal hair ..	90	90	90	80	70
6202.12	Of cotton	90	90	90	80	70
6202.13	Of man-made fibres	90	90	90	80	70
6202.19	Of other textile materials ..	90	90	90	80	70
	Other :					
6202.91	Of wool or fine animal hair ..	90	90	90	80	70
6202.92	Of cotton	90	90	90	80	70
6202.93	Of man-made fibres	90	90	90	80	70
6202.99	Of other textile materials ..	90	90	90	80	70
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					
	Suits :					
6203.11	Of wool or fine animal hair ..	90	90	90	80	70
6203.12	Of synthetic fibres	90	90	90	80	70
6203.19	Of other textile materials ..	90	90	90	80	70
	Ensembles :					
6203.21	Of wool or fine animal hair ..	90	90	90	80	70
6203.22	Of cotton	90	90	90	80	70
6203.23	Of synthetic fibres	90	90	90	80	70
6203.29	Of other textile materials ..	90	90	90	80	70
	Jackets and blazers :					
6203.31	Of wool or fine animal hair ..	90	90	90	80	70
6203.32	Of cotton	90	90	90	80	70
6203.33	Of synthetic fibres	90	90	90	80	70
6203.39	Of other textile materials ..	90	90	90	80	70
	Trousers, bib and brace overalls, breeches and shorts :					
6203.41	Of wool or fine animal hair ..	90	90	90	80	70
6203.42	Of cotton	90	90	90	80	70
6203.43	Of synthetic fibres	90	90	90	80	70
6203.49	Of other textile materials ..	90	90	90	80	70
62.04	Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	Suits :					
	6204.11 Of wool or fine animal hair ..	90	90	90	80	70
	6204.12 Of cotton	90	90	90	80	70
	6204.13 Of synthetic | .. ..	90	90	90	80	70
	6204.19 Of other textile materials ..	90	90	90	80	70
	Ensembles :					
	6204.21 Of wool or fine animal hair ..	90	90	90	80	70
	6204.22 Of cotton	90	90	90	80	70
	6204.23 Of synthetic fibres	90	90	90	80	70
	6204.29 Of other textile materials ..	90	90	90	80	70
	Jackets :					
	6204.31 Of wool or fine animal hair ..	90	90	90	80	70
	6204.32 Of cotton	90	90	90	80	70
	6204.33 Of synthetic fibres	90	90	90	80	70
	6204.39 Of other textile materials ..	90	90	90	80	70
	Dresses :					
	6204.41 Of wool or fine animal hair ..	90	90	90	80	70
	6204.42 Of cotton	90	90	90	80	70
	6204.43 Of synthetic fibres	90	90	90	80	70
	6204.44 Of artificial fibres	90	90	90	80	70
	6204.49 Of other textile materials ..	90	90	90	80	70
	Skirts and divided skirts :					
	6204.51 Of wool or fine animal hair ..	90	90	90	80	70
	6204.52 Of cotton	90	90	90	80	70
	6204.53 Of synthetic fibres	90	90	90	80	70
	6204.59 Of other textile materials ..	90	90	90	80	70
	Trousers, bib and brace over- ralls, breeches and shorts :					
	6204.61 Of wool or fine animal hair ..	90	90	90	80	70
	6204.62 Of cotton	90	90	90	80	70
	6204.63 Of synthetic fibres	90	90	90	80	70
	6204.69 Of other textile materials ..	90	90	90	80	70
62.05	Men's boys' shirts :					
	6205.10 Of wool or fine animal hair ..	90	90	90	80	70
	6205.20 Of cotton	90	90	90	80	70
	6205.30 Of man-made fibres	90	90	90	80	70
	6205.90 Of other textile materials ..	90	90	90	80	70
62.06	Women's or girls, blouses, shirts and shirt-blouses.					
	6206.10 Of silk or silk waste	90	90	90	80	70
	6206.20 Of wool or fine animal hair ..	90	90	90	80	70
	6206.30 Of Cotton	90	90	90	80	70
	6206.40 Of man-made fibres	90	90	90	80	70
	6206.90 Of other textile materials ..	90	90	90	80	70

Heading No.	H.S. Code	Customs Duty Rate				
		1989- 1989	1990- 1991	1992	1993	1994
62.07	Men's or boys' singlets and other vests, underpants briefs, nightshirts, pyjamas, bath-robes, dressing gowns and similar articles.					
	Underpants and briefs :					
6207.11	Of Cotton	90	90	90	80	70
6207.19	Of other textile materials	90	90	90	80	70
	Nightshirts and pyjamas :					
6207.21	Of Cotton	90	90	90	80	70
6207.22	Of man-made fibres	90	90	90	80	70
6207.29	Of other textile materials	90	90	90	80	70
	Other :					
6207.91	Of Cotton	90	90	90	80	70
6207.92	Of man-made fibres	90	90	90	80	70
6207.99	Of other textile materials	90	90	90	80	70
62.08	Women's or girl's singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bath-robes, dressing gowns and similar articles.					
	Slips and petticoats :					
6208.11	Of man-made fibres	90	90	90	80	70
6208.19	Of other textile materials	90	90	90	80	70
	Nightdresses and pyjamas :					
6208.21	Of Cotton	90	90	90	80	70
6208.22	Of man-made fibres	90	90	90	80	70
6208.29	Of other textile materials	90	90	90	80	70
	Other :					
6208.91	Of Cotton	90	90	90	80	70
6208.92	Of man-made fibres	90	90	90	80	70
6208.99	Of other textile materials	90	90	90	80	70
62.09	Babies, garments and clothing accessories.					
6209.10	Of wool or fine animal hair	90	90	90	80	70
6209.20	Of Cotton	90	90	90	80	70
6209.30	Of synthetic fibres	90	90	90	80	70
6209.90	Of other textile materials	90	90	90	80	70
62.10	Garments, made up of fabrics of heading Nos. 56.02, 56.03, 59.03, 59.06 or 59.07					
6210.10	Of fabrics of heading No. 56.02 or 56.03	90	90	90	80	70
6210.20	Other garments, of the type described in sub-headings 6201.11 to 6201.19	90	90	90	80	70
6210.30	Other garments, of the type described in sub-headings 6202.11 to 6202.19	90	90	90	80	70
6210.40	Other men's or boys' garments	90	90	90	80	70

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	6210.50	90	90	90	80	70
62.11	Other womens' or girls' garment					
	Track suits, ski suits and swimwear ; other garments.					
	Swimwear					
	6211.11 Men's or boys'	90	90	90	80	70
	6211.12 Women's or girls'	90	90	90	80	70
	6211.20 Ski suits	90	90	90	80	70
	Other garments, men's or boys' :					
	6211.31 Of wool or fine animal hair ..	90	90	90	80	70
	6211.32 Of Cotton	90	90	90	80	70
	6211.33 Of man-made fibres	90	90	90	80	70
	6211.39 Of other textile materials ..	90	90	90	80	70
	Other garments, women's or girls' :					
	6211.41 Of wool or fine animal hair ..	90	90	90	80	70
	6211.42 Of Cotton	90	90	90	80	70
	6211.43 Of man-made fibres	90	90	90	80	70
	6211.49 Of other textile materials ..	90	90	90	80	70
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.					
	6212.10 Brassieres	90	90	90	80	70
	6212.20 Girdles and panty-girdles ..	90	90	90	80	70
	6212.30 Corselettes	90	90	90	80	70
	6212.90 Other	90	90	90	80	70
62.13	Handkerchiefs.					
	6213.10 Of silk or silk waste	90	90	90	80	70
	6213.20 Of cotton	90	90	90	80	70
	6213.90 Of other textile materials ..	90	90	90	80	70
62.14	Shawls, scarves, mufflers mantillas, veils and the like.					
	6214.10 Of silk or silk waste	90	90	90	80	70
	6214.20 Of wool or fine animal hair ..	90	90	90	80	70
	6214.30 Of synthetic fibres	90	90	90	80	70
	6214.40 Of artificial fibres	90	90	90	80	70
	6214.90 Of other textile materials ..	90	90	90	80	70
62.15	Ties, bow ties and cravats.					
	6215.10 Of silk or silk waste	90	90	90	80	70
	6215.20 Of man-made fibres	90	90	90	80	70
	6215.90 Of other textile materials ..	90	90	90	80	70
62.16	6216.00 Gloves, mittens and mitts ..	90	90	90	80	70

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
62.17	Other made up clothing accessories ; parts of garments or of clothing accessories, other than those of heading No. 62.12					
6217.10	Accessories	90	90	90	80	70
6217.90	Parts	90	90	90	80	70

CHAPTER 63

Notes.

OTHER MADE UP TEXTILE ARTICLES ; SETS
WORN CLOTHING AND WORN TEXTILE ARTICLES ; RAGS

1.—Sub-Chapter I applies only to made up articles, of any textile fabric.

2.—Sub-Chapter I does not cover :

(a) Goods of Chapters 56 to 62 ; or

(b) Worn clothing or other worn articles of heading No. 63.09

3.—Heading No. 63.09 applies only to the following goods :

(a) Articles of textile materials :

(i) Clothing and clothing accessories, and parts thereof ;

(ii) Blankets and travelling rugs ;

(iii) Bed linen, table linen, toilet linen and kitchen linen ;

(iv) Furnishing articles, other than carpets of headings Nos. 57.01 to 57.05 and tapestries of heading No. 58.05 ;

(b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements :

(i) they must show signs of appreciable wear, and

(ii) they must be presented in bulk or in bales, sacks or similar packings.

Heading No.	H.S. Code	Customs Duty Rate					
		1988- 1989	1990- 1991	1992	1993	1994	
I.—OTHER MADE UP TEXTILE ARTICLES							
63.01	Blankets and travelling rugs.						
	6301.10	Electric blankets	90	90	90	80	70
	6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or of fin animal hair	90	90	90	80	70
	6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton	90	90	90	80	70
	6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	90	90	90	80	70
	6301.90	Other blankets and travelling rugs	90	90	90	80	70
63.02	Bed linen, table linen, toilet linen and kitchen linen						
	6302.10	Bed Linen, knitted or crocheted	90	90	90	80	70
	6302.21	Other bed linen, printed : Of cotton	90	90	90	80	70

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
6302.22	Of man-made fibres	90	90	90	80	70
6302.29	Of other textile materials	90	90	90	80	70
	Other bed linen :					
6302.31	Of cotton	90	90	90	80	70
6302.32	Of man-made fibres	90	90	90	80	70
6302.39	Of other textile materials	90	90	90	80	70
6302.40	Table linen, knitted or crocheted	90	90	90	80	70
	Other table linen :					
6302.51	Of cotton	90	90	90	80	70
6302.52	Of flax	90	90	90	80	70
6302.53	Of man-made fibres	90	90	90	80	70
6302.59	Of other textile materials	90	90	90	80	70
6302.60	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	90	90	90	80	70
	Other :					
6302.91	Of cotton	90	90	90	80	70
6302.92	Of flax	90	90	90	80	70
6302.93	Of man-made fibres	90	90	90	80	70
6302.99	Of other textile materials	90	90	90	80	70
63.03	Curtains (including drapes) and interior blinds ; curtain or bed valances.					
	Knitted or crocheted :					
6303.11	Of cotton	90	90	90	80	70
6303.12	Of synthetic fibres	90	90	90	80	70
6303.19	Of other textile materials	90	90	90	80	70
	Other :					
6303.91	Of cotton	90	90	90	80	70
6303.92	Of synthetic fibres	90	90	90	80	70
6303.99	Of other textile materials	90	90	90	80	70
63.04	Other furnishing articles, excluding those of heading No. 94.04.					
	Bedspreads					
6304.11	Knitted or crocheted	90	90	90	80	70
6304.19	Other	90	90	90	80	70
	Other :					
6304.91	Knitted or crocheted	90	90	90	80	70
6304.92	Not knitted or crocheted, of cotton	90	90	90	80	70
6304.93	Not knitted or crocheted, of synthetic fibres	90	90	90	80	70
6304.99	Not knitted or crocheted, of other textiles materials	90	90	90	80	70

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
63.05	Sacks and bags, of a kind used for the packing of goods.					
6305.10	Of jute or of other textile bast fibres of heading No. 53.03 ..	30	30	30	25	25
6305.20	Of cotton	30	30	30	25	25
	Of man-made textile materials :					
6305.31	Of polyethylene or polypropylene strip or the like	30	30	30	25	25
6305.39	Other	30	30	30	25	25
6305.90	Of other textile materials ..	30	30	30	25	25
63.06	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods.					
	Tarpaulins, awnings and sunblinds :					
6306.11	Of cotton	25	25	25	25	25
6306.12	Of synthetic fibres	25	25	25	25	25
6306.19	Of other textile materials ..	25	25	25	25	25
	Tents :					
6306.21	Of cotton	35	35	35	30	30
6306.22	Of synthetic fibres	35	35	35	30	30
6306.29	Of other textile materials ..	35	35	35	30	30
	Sails :					
6306.31	Of synthetic fibres	100	100	100	95	95
6306.39	Of other textile materials ..	100	100	100	95	95
	Pneumatic mattresses :					
6306.41	Of cotton	100	100	100	95	95
6306.49	Of other textile materials ..	100	100	100	95	95
	Other :					
6306.91	Of cotton	100	100	100	95	95
6306.99	Of other textile materials ..	100	100	100	95	95
63.07	Other made up articles, including dress patterns.					
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths ..	30	30	30	30	30
6307.20	Life-jackets and life-belts ..	30	30	30	30	30
6307.90	Other	30	30	30	30	30
II.—SETS						
63.08	6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar cloths or serviettes, or similar textile articles, put up in packings for retail sale ..				
		40	40	40	40	40

III.—WORN CLOTHING AND WORN TEXTILE ARTICLES ; RAGS

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
63.09	6309.00	Worn clothing and other worn articles	30	30	30	30	30
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope cables, of textile materials.					
	6310.10	Sorted	30	30	30	30	30
	6310.90	Other	30	30	30	30	30

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF ;
PREPARED FEATHERS AND ARTICLES MADE THEREWITH ; ARTIFICIAL FLOWERS ;
ARTICLES OF HUMAN HAIR

CHAPTER 64

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

Notes

- 1.—This Chapter does not cover :
 - (a) Footwear without applied soles, of textile material (Chapter 61 or 62) ;
 - (b) Worn footwear of heading No. 63.09 ;
 - (c) Articles of asbestos (heading No. 68.12) ;
 - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21) ; or
 - (e) Toy footwear or skating boots with ice or roller skates attached ; shin-guards or similar protective sportswear (Chapter 95).
- 2.—For the purposes of heading No. 64.06, the expression "parts" does not 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 of heading No. 96.06.
- 3.—For the purposes of this Chapter, the expression "rubber or plastics" includes any textile material visibly coated or covered externally with one or both of those materials.
- 4.—Subject to Note 3 to this Chapter :
 - (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments ;
 - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Sub-heading Note

1.—For the purposes of sub-headings Nos. 6402.11, 6402.19, 6403.11, 6403.19 and 6404.11, the expression "sports footwear" applies only to :

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs stops, clips, bars or the like ;

(b) skating boots, ski-boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.					
6401.10	Footwear incorporating a protective metal toe-cap	40	40	40	35	35
	Other footwear :					
6401.91	Covering the knee	40	40	40	35	35
6401.92	Covering the ankle but not covering the knee	40	40	40	35	35
6401.99	Other	40	40	40	35	35
64.02	Other footwear with outer soles and uppers of rubber or plastics.					
	Sports footwear :					
6402.11	Ski-boots and cross-country Ski-footwear	40	40	40	35	35
6402.19	Other	40	40	40	35	35
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs	40	40	40	35	35
6402.30	Other footwear, incorporating a protective metal toe-cap ..	40	40	40	35	35
	Other footwear :					
6402.91	Covering the ankle	40	40	40	35	35
6402.99	Other	40	40	40	35	35
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.					
	Sports footwears. :					
6403.11	Ski-boots and cross-country ski-footwear	40	40	40	35	35
6403.19	Other	40	40	40	35	35

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
6403.20	Footwear with outer soles of leather, and uppers, which consist of leather straps across the instep and around the big toe	40	40	40	35	35
6403.30	Footwear made on a base or platform of wood, not having an inner sole or a protective Metal toe-cap	40	40	40	35	35
6403.40	Other footwear, incorporating a protective metal toe-cap ..	40	40	40	35	35
	Other footwear with outer soles of leather :					
6403.51	Covering the ankle	40	40	40	35	35
6403.59	Other	40	40	40	35	35
	Other footwear :					
6403.91	Covering the ankle	40	40	40	35	35
6403.99	Other	40	40	40	35	35
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.					
	Footwear with outer soles of rubber or plastics :					
6404.11	Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like ..	40	40	40	35	35
6404.19	Other	40	40	40	35	35
6404.20	Footwear with outer soles of leather or composition leather	40	40	40	35	35
64.05	Other footwear.					
6405.10	With uppers of leather or composition leather	40	40	40	35	35
6405.20	With uppers of textile materials	40	40	40	35	35
6405.90	Other	40	40	40	35	35
64.06	Parts of footwear ; removable in-soles, heel cushions and similar articles ; gaiters, leggings and similar articles and parts thereof.					
6406.10	Uppers and parts thereof, other than stiffeners	25	25	25	25	25
6406.20	Outer soles and heels, of rubber or plastics	25	25	25	25	25
	Other :					
6406.91	Of wood	25	25	25	25	25
6406.99	Of other materials	25	25	25	25	25

CHAPTER 65 HEADGEAR AND PARTS THEREOF

Notes.

- 1.—This Chapter does not cover :
 - (a) Worn headgear of heading No. 63.09 ;
 - (b) Abestos headgear (heading No. 68.12) ; or
 - (c) Dolls hats, other toy hats or carnival articles of Chapter 95.
- 2.—Heading No. 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading H.S. No. Code

Customs Duty Rate 1988- 1990- 1992 1993 1994 1989 1991

Heading H.S. No. Code		1988- 1989	1990- 1991	1992	1993	1994
65.01	6501.00 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims ; plateaux and manchons (including slit manchons), of felt	20	20	20	20	20
65.02	6502.00 Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims nor lined, nor trimmed	20	20	20	20	20
65.03	6503.00 Felt hats and other felt headgear, made from the hat bodies ; hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	40	40	40	40	40
65.04	6504.00 Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	40	40	40	40	40
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (But not in strips), whether or not lined or trimmed ; hair-nets of any materials, whether or not lined or trimmed.	40	40	40	40	40
	6505.10 Hair-nets	40	40	40	40	40
	6505.90 Other	40	40	40	40	40
65.06	Other headgear, whether or not lined or trimmed.					
	6506.10 Safety headgear	30	30	30	30	30
	Other :					
	6506.91 Of rubber or of plastics	30	30	30	30	30
	6506.92 Of furskin	30	30	30	30	30
	6506.99 Of other materials	30	30	30	30	30
65.07	6507.00 Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	20	20	20	25	25

CHAPTER 66

UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS,
WHIPS, RIDING-CROPS AND PARTS THEREOF

Notes.

1.—This Chapter does not cover :

(a) Measure walking-sticks or the like (heading No. 90.17) ;

(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93) ; or

(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.—Heading No. 66.03 does not cover parts, trimmings or accessories of textile material, or covers tassels thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
66.01	Umbrellas and sun umbrellas (including walking-stick um- brellas, garden umbrellas and similar umbrellas).					
	6601.10	Garden or similar umbrellas . . .				
		40	40	40	35	35
		Other :				
	6601.91	Having a telescopic shaft				
		40	40	40	35	35
	6601.99	Other				
		40	40	40	35	35
66.02	6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like				
		45	45	45	46	45
66.03		Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.				
	6603.10	Handles and knobs				
		25	25	25	25	25
	6603.20	Umbrella frames, including frames mounted on shafts (sticks)				
		25	25	25	25	25
	6603.90	Other				
		25	25	25	25	25

CHAPTER 67

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

Notes.

1.—This Chapter does not cover :

(a) Straining cloth of human hair (heading No. 59.11) ;

(b) Floral motifs of lace, of embroidery or other textile fabric (Section XI) ;

(c) Footwear (Chapter 64) ;

(d) Headgear or hair-net (Chapter 65) ;

(e) Toys, sports requisites or carnival articles (Chapter 95) ; or

(f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.—Heading No. 67.01 does not cover :

(a) Articles in which feathers or down constitute only filling or padding (for
padding of heading No. 94.04) ;

(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding ; or

(c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.

3.—Heading No. 67.02 does not cover :

(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 fitting into one another or similar methods.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
67.01	6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes).	20	20	20	25	25
67.02		Artificial flowers, foliage and fruit and parts thereof, articles made of artificial flowers, foliage or fruit.					
	6702.10	Of plastics	40	40	40	40	40
	6702.90	Of other materials	40	40	40	40	40
67.03	6703.00	Human hair, dressed, thinned, bleached or otherwise worked ; wool or other animal hair or other textile materials, prepared for use in making wigs or the like ;	55	55	55	50	50
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials articles of human hair not elsewhere specified or included.					
		Of synthetic textile materials :					
	6704.11	Complete wigs	55	55	55	50	50
	6704.19	Other	55	55	55	50	50
	6704.20	Of human hair	55	55	55	50	50
	6704.90	Of other materials	55	55	55	50	50

SECTION XIII

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

CHAPTER 68

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

Notes.

1.—This Chapter does not cover :

- (a) Goods of Chapter 25 ;
- (b) Coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example paper coated with mica powder or graphite, bituminised or asphalted paper) ;
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric) ;
- (d) Articles of Chapter 71 ;
- (e) Tools or parts of tools, of Chapter 82 ;
- (f) Lithographic stone of heading No. 84.42 ;
- (g) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47 ;
- (h) Dental burrs (heading No. 90.18) ;
- (i) Articles of Chapter 91 (for example, clocks and clock cases) ;
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, pre-fabricated buildings) ;
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites) ;
- (m) Articles of heading No. 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils or No. 96.10 (for example, drawing slates) ; or
- (n) Articles of Chapter 97 (for example, works of art).

2.—In heading No. 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 25.15 or 25.16 but also to all other natural stone (for example, quartz, flint, dolomite and scatite) similarly worked ; it does not, however, apply to slate.

Heading H.S.
No. Code

Customs Duty Rate

1988- 1990- 1992 1993 1994
1989- 1991

68.01	6801.00	Setts, curbstones and flag-stones, of natural stone (except slate).	20	20	20	25	25
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01 ; mosaic cubes and the like, of natural					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).					
6802.10		Tiles, cubes and similar articles whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificially coloured granules, chippings and powder	45	45	45	40	40
		Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :					
6802.21		Marble, travertine and alabaster	45	45	45	40	40
6802.22		Other calcareous stone	45	45	45	40	40
6802.23		Granite	45	45	45	40	40
6802.29		Other stone	45	45	45	40	40
		Other:					
6802.91		Marble, travertine and alabaster	45	45	45	40	40
6802.92		Other calcareous stone	45	45	45	40	40
6802.93		Granite	45	45	45	40	40
6802.99		Other stone	45	45	45	40	40
68-03	6803.00	Worked slate and articles of slate or of agglomerated slate	45	45	45	40	40
68-04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.					
6804.10		Millstones and grindstones for milling, grinding or pulping	25	25	25	25	25
		Other millstones, grindstones, grinding wheels and the like:					
6804.21		Of agglomerated synthetic or natural diamond	25	25	25	25	25
6804.22		Of other agglomerated abrasives or of ceramics	25	25	25	25	25
6804.23		Of natural stone	25	25	25	25	25
6804.30		Hand sharpening or polishing stones	25	25	25	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.					
	6805.10	On a base of woven textile fabric only					
	6805.20	On a base of paper or paperboard only	25	25	25	25	25
	6805.30	On a base of other materials	25	25	25	25	25
68.06		Slag wool, rock wool and similar mineral wools ; exfoliated vermiculite, expanded clays, formed slag and similar expanded minerals materials, mixtures and articles of heat-insulating, sound-insulating or sound absorbing mineral materials other than those of heading No. 68.11 or 68.12 of Chapter 69.					
	6806.10	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	25	25	25	25	25
	6806.20	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	25	25	25	25	25
	6806.90	Other	25	25	25	25	25
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).					
	6807.10	In rolls	25	25	25	25	25
	6807.90	Other	25	25	25	25	25
68.08	6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood agglomerated with cement, plaster or other mineral binders	25	25	25	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
68.09		Articles of plaster or of compositions based on plaster. Boards, sheets, panels, tiles and similar articles, not ornamented :					
	6809.11	Faced or reinforced with paper or paperboard only	25	25	25	25	25
	6809.19	Other	25	25	25	25	25
	6809.90	Other articles	25	25	25	25	25
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced. Tiles, flagstones, bricks and similar articles :					
	6810.11	Building blocks and bricks	40	40	40	35	35
	6810.19	Other	40	40	40	35	35
	6810.20	Pipes	40	40	40	35	35
		Other articles :					
	6810.91	Prefabricated structural components for building or civil engineering	40	40	40	35	35
	6810.99	Other	40	40	40	35	35
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.					
	6811.10	Corrugated sheets	40	40	40	35	35
	6811.20	Other sheets, panels, tiles and similar articles	40	40	40	35	35
	6811.30	Tubes, pipes and tube or pipe fittings	40	40	40	35	35
	6811.90	Other articles	40	40	40	35	35
68.12		Fabricated asbestos fibres ; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate ; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.					
	6812.10	Fabricated asbestos fibres ; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	20	20	20	25	25
	6812.20	Yarn and thread	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
6812.30	Cords and string, whether or not plaited	20	20	20	25	25
6812.40	Woven or knitted fabric ..	20	20	20	25	25
6812.50	Clothing, clothing accessories, footwear and headgear ..	20	20	20	25	25
6812.60	Paper, millboard and felt ..	20	20	20	25	25
6812.70	Compressed asbestos fibre jointing, in sheets or rolls	20	20	20	25	25
6812.90	Other	20	20	20	25	25
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mount- ed, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether of not combined with textile or other mate- rials.					
6813.10	Brake linings and pads ..	20	20	20	25	25
6813.90	Other	20	20	20	25	25
68.14	Worked mica and articles of mica, including agglome- rated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.					
6814.10	Plates, sheets and strips of agglome- rated or reconstituted mica, whether or not on a support	20	20	20	25	25
6814.90	Other	20	20	20	25	25
68.15	Articles of stone or of other mineral substances (inc'ud- ing articles of peat), not else- where specified or included.					
6815.10	Non-electrical articles of gra- phite or other carbon ..	30	30	30	30	30
6815.20	Articles of peat	30	30	30	30	30
	Other Articles :					
6815.91	Containing magnesite dolomite or chronite	30	30	30	30	30
6815.99	Other	30	30	30	30	30

CHAPTER 69

CERAMIC PRODUCTS

Notes

1.—This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 apply only to such products other than those classifiable in headings Nos. 69.01 to 69.03.

2.—This Chapter does not cover :

- (a) Products of heading No. 28.44 ;
- (b) Articles of Chapter 71 (for example, imitation jewellery) ;
- (c) Cernets of heading No. 81.13 ;
- (d) Articles of Chapter 82 ;
- (e) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47 ;
- (f) Artificial teeth (heading No. 90.21) ;
- (g) Articles of Chapter 91 (for example, clocks and clock cases) ;
- (h) Articles of Chapter 94 (for example, furniture, lamps and lighting fitting prefabricated buildings) ;
- (i) Articles of Chapter 95 (for example, toys, games and sports requisites) ;
- (j) Articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes) ; or
- (k) Articles of Chapter 97 (for example, works of art).

Heading
No. H.S.
Code

Customs Duty Rate
1988- 1990- 1992 1993 1994
1989 1991

I.—GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS						
69.01	6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	25	25	25	25
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.				
	6902.10	Containing by weight, singly or together, more than 50 per cent of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	25	25	25	25
	6902.20	Containing by weight more than 50 per cent of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	25	25	25	25
	6902.90	Other	25	25	25	25
69.03		Other refractory ceramic goods (for example, retorts, crucible muffles, nozzles, plugs, supports,				

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.					
6903.10		Containing by weight more than 50 per cent of graphite or other forms of carbon or of a mixture of these products	25	25	25	25	25
6903.20		Containing by weight more than 50 per cent of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2) ..	25	25	25	25	25
6903.90		Other	25	25	25	25	25
69.04		II.—OTHER CERAMIC PRODUCTS Ceramic building bricks, flooring blocks, support or filler tiles and the like					
6904.10		Building bricks	25	25	25	25	25
6904.90		Other	25	25	25	25	25
69.05		Roofing tiles, chimney-pots, cows, chimney liners, architectural ornaments and other ceramic construc- tional goods.					
6905.10		Roofing tiles	45	45	45	40	40
6905.90		Other	45	45	45	40	40
69.06	6096.00	Ceramic pipes, conduits, gut- tering and pipe fittings ..	25	25	25	25	25
69.07		Unglazed ceramic flags and paving, hearth or wall tiles ; unglazed ceramic mosaic cubes and the like, whether or not on a backing.					
6907.10		Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm ..	50	50	50	45	45
6907.90		Other	50	50	50	45	45
69.08		Glazed ceramic flags and pav- ing, hearth or wall tiles ; glazed ceramic mosaic cubes and the like, whether or not on a backing.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
6908.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	50	50	50	45	45
6908.90	Other	50	50	50	45	45
69.09	Ceramic wares for laboratory, chemical or other technical uses ; ceramic troughs, tubs and similar receptacles of a kind used in agriculture ; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. Ceramic wares for laboratory, chemical or other technical uses					
6909.11	Of porcelain or china	15	15	15	15	15
6909.19	Other	15	15	15	15	15
6909.90	Other	15	15	15	15	15
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.					
6910.10	Of porcelain or china	50	50	50	45	45
6910.90	Other	50	50	50	45	45
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.					
69.1110	Tableware and kitchenware ..	50	50	50	45	45
6911.90	Other	50	50	50	45	45
69.12	6912.00 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	50	50	50	45	45
69.13	Statuettes and other ornamental ceramic articles.					
6913.10	Of porcelain or china	65	65	65	65	65
6913.90	Other	65	65	65	65	65
69.14	Other ceramic articles.					
6914.10	Of porcelain or china	65	65	65	65	65
6914.90	Other	65	65	65	65	65

CHAPTER 70

GLASS AND GLASSWARE

Notes.

1.—This Chapter does not cover :

(a) Goods of heading No. 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes) ;

(b) Articles of Chapter 71 (for example, imitation jewellery) ;

(c) Optical fibre cables of heading No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material (heading No. 85.47) ;

(d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90 ;

(e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading No. 94.05 ;

(f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95) ; or

(g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.—For the purposes of headings Nos. 70.03, 70.04 and 70.05 :

(a) glass is not regarded as “worked” by reason of any process it has undergone before annealing ;

(b) cutting to shape does not affect the classification of glass in sheets ;

(c) the expression “absorbent or reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improve the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.

3.—The products referred to in heading No. 70.06 remain classified in that heading whether or not they have the character of articles.

4.—For the purposes of heading No. 70.19, the expression “glass wool” means :

(a) Mineral wools with a silica (SiO_2) content not less than 6.00 per cent by weight ;

(b) Mineral wools with a silica (SiO_2) content less than 60 per cent but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 per cent by weight or a boric oxide (B_2O_3) content exceeding 2 per cent by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.06.

5.—Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Sub-heading Note.

1.—For the purposes of sub-headings Nos. 7013.21, 7013.31 and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24 per cent.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
70.01	7001.00	Cullet and other waste and scrap of glass ; glass in the mass				
		10	10	10	15	15
70.02		Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.				
	7002.10	20	20	20	25	25
		Balls				

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992	1993	1994
	7002.20 Rods	20	20	20	25	25
	Tubes :					
	7002.31 Of fused quartz or other fused silica	20	20	20	25	25
	7002.32 Of other glass having a linear co-efficient of expansion not exceeding 5×10^{-5} per Kelvin within a temperature range of 0° C to 300° C.					
	7002.39 Other	20	20	20	25	25
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.					
	Non wired sheets :					
	7003.11 Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	45	45	45	40	40
	7003.19 Other	45	45	45	40	40
	7003.20 Wired sheets	45	45	45	40	40
	7003.30 Profiles	45	45	45	40	40
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.					
	7004.10 Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	70	70	60	50	40
	7004.90 Other glass	70	70	60	50	40
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.					
	7005.10 Non-wired glass, having an absorbent or reflecting layer	70	70	60	50	40
	Other non-wired glass :					
	7005.21 Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	70	70	60	50	40
	7005.29 Other	70	70	60	50	40
	7005.30 Wired glass	70	70	60	50	40
70.06	7006.00 Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	70	70	60	50	40

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
70.07	Safety glass, consisting of toughened (tempered) or laminated glass. Toughened (tempered) safety glass :					
	7007.11 Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	25	25	25	25	25
	7007.19 Other	25	25	25	25	25
	Laminated safety glass :					
	7007.21 Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	25	25	25	25	25
	7007.29 Other	25	25	25	25	25
70.08	7008.00 Multiple-walled insulating units of glass.	40	40	40	40	40
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.					
	7009.10 Rear-view mirrors for vehicles ..	20	20	20	25	25
	Other :					
	7009.91 Unframed	20	20	20	25	25
	7009.92 Framed	20	20	20	25	25
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods ; preserving jars of glass ; stoppers, lids and other closures, of glass.					
	7010.10 Ampoules	20	20	20	25	25
	7010.90 Other	20	20	20	25	25
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.					
	7011.10 For electric lighting	20	20	20	25	25
	7011.20 For cathode-ray tubes	20	20	20	25	25
	7011.90 Other	20	20	20	25	25
70.12	7012.00 Glass inners for vacuum flasks or for other vacuum vessels.	20	25	25	25	25
70.13	Glassware of a kind used for table, kitchen, toilet, office indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
7013.10	Of glass-ceramics Drinking glasses other than of glass-ceramics :	50	50	50	45	45
7013.21	Of lead crystal	50	50	50	45	45
7013.29	Other Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :	50	50	50	45	45
7013.31	Of lead crystal	50	50	50	45	45
7013.32	Of glass having a linear co-efficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	50	50	50	45	45
7013.39	Other Other glassware :	50	50	50	45	45
7013.91	Of lead crystal	50	50	50	45	45
7013.99	Other	50	50	50	45	45
70.14	7014.00 Signalling glassware and optical elements of glass (other than those of head- ing No. 70.15), not optically worked.					
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective, corrective spectacles, curved, bent, hollowed or the like, not optically worked ; hollow glass spheres and their seg- ments, for the manufac- ture of such glasses.					
7015.10	Glasses for corrective spectacles	20	20	20	25	25
7015.90	Other	20	20	20	25	25
70.16	Paving blocks slabs, bricks, squares, tiles and other articles of pressed or moul- ded glass, whether or not wired, of a kind used for building or construction purposes ; glass cubes and other glass smallwares, whether or not on a back- ing, for mosaics or similar decorative purposes ; lead- ed lights and the like ; mul- ticellular or foam glass in blocks, panels, plates shells or similar forms.					
7016.10	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	40	40	40	40	40

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	7016.90 Other	40	40	40	40	40
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.					
	7017.10 Of fused quartz or other fused silica	20	20	20	25	25
	7017.20 Of other glass having a linear co-efficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	20	20	20	25	25
	7017.90 Other	20	20	20	25	25
70.18	Glass beads, imitation pearls imitation precious or semi-precious stones and similar glass smallwares and articles thereof other than imitation jewellery ; glass eyes other than prosthetic articles ; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery ; glass microspheres not exceeding 1 mm in diameter.					
	7018.10 Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	80	80	80	75	75
	7018.20 Glass microspheres not exceeding 1 mm in diameter	80	80	80	75	75
	7018.90 Other	80	80	80	75	75
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).					
	7019.10 Slivers, rovings, yarn and chopped strands	20	20	20	25	25
	7019.20 Woven fabrics, including narrow fabrics	20	20	20	25	25
	Thin sheets (voiles), webs, mats, mattresses, boards, and similar nonwoven products :					
	7019.31 Mats	20	20	20	25	25
	7019.32 Thin sheets (voiles)	20	20	20	25	25
	7019.39 Other	20	20	20	25	25
	7019.90 Other	20	20	20	25	25
70.20	7020.00 Other articles of glass. ..	40	40	40	40	40

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS
OR SEMI-PRECIOUS STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL,
AND ARTICLES THEREOF ;
IMITATION JEWELLERY ; COIN

CHAPTER 71

NATURAL OR CULTURED PEARLS, PRECIOUS
OR SEMI-PRECIOUS STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL,
AND ARTICLES THEREOF ;
IMITATION JEWELLERY ; COIN

Notes :

1.—Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2.—(a) Headings Nos. 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rins), and paragraph (b) of the foregoing Note does not apply to such articles (i).

(b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.—This Chapter does not cover :

(a) Amalgams of precious metal, or colloidal precious metal (heading No. 28.43) ;

(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30 ;

(c) Articles of Chapter 32 (for example, lustres) ;

(d) Handbags or other articles of heading No. 42.02 or articles of heading No. 42.03 ;

(e) Articles of heading No. 43.03 or 43.04 ;

(f) Goods of Section XI (textiles and textile articles) ;

(g) Footwear, headgear or other articles of Chapter 64 or 65 ;

(h) Umbrellas, walking-sticks or other articles of Chapter 66 ;

(i) Abrasive goods of heading No. 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22) ;

(k) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments) ;

- (l) Arms or parts thereof (Chapter 93) ;
- (m) Articles covered by Note 2 to Chapter 95 ;
- (n) Articles of Chapter 96 other than those of headings Nos. 96.01 to 96.06 or 96.15 ; or
- (o) Original sculptures or statuary (heading No. 97.03), collectors pieces (heading No. 97.05) or antiques of an age exceeding one hundred years (heading No. 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4. (a) The expression "precious metal" means silver, gold and platinum.

(b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

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

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

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

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

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression "metal clad with 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. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. For the purposes of heading No. 71.13, the expression "articles of jewellery" means :

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

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

9. For the purposes of heading No. 71.14, 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. 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like and hairpins, of heading No. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Sub-heading Notes

1. For the purposes of sub-headings Nos. 7106.10, 7108.11, 7110.21, 7110.31 and 7110.41 the expressions "powder" and "in powder form" mean 7110.11 products of which 90 per cent or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2.—Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of sub-headings Nos. 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3.—For the classification of alloys in the sub-headings of heading No. 71.10, each alloy is, to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

1. NATURAL OR CULTURED PEARLS
AND PRECIOUS OR SEMI-PRECIOUS

Heading H.S.
No. Code

Customs Duty Rate
1988- 1990- 1992 1993 1994
1989 1991

STONES

71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.					
7101.10	Natural pearls	100	100	100	90	80
	Cultured pearls:					
7101.21	Unworked	100	100	100	90	80
7101.22	Worked	100	100	100	90	80
71.02	Diamonds, whether or not worked, but not mounted or set.					
7102.10	Unsorted	100	100	100	90	80
	Industrial:					
7102.21	Unworked or simply-sawn, cleaved or bruted	100	100	100	90	80
7102.29	Other	100	100	100	90	80
	Non-industrial:					
7102.31	Unworked or simply sawn, cleaved bruted	100	100	100	90	80
7102.38	Other	100	100	100	90	80
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set, ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.					
7103.10	Unworked, simply sewn or roughly shaped	100	100	100	90	80
	Otherwise worked:					
7103.91	Rubies, sapphires and emeralds	100	100	100	90	80
7103.99	Other	100	100	100	90	80

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set ; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.					
	7104.10	Piezo-electric quartz	100	100	100	80 80
	7104.20	Other, unworked or simply sawn or roughly shaped ..	100	100	100	80 80
	7104.90	Other	100	100	100	80 80
71.05	Dust and power of natural or synthetic precious or semi-precious stones.					
	7105.10	Of diamonds	100	100	100	80 80
	7105.90	Other	100	100	100	80 80
II.—PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL						
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured, forms, or in powder form.					
	7106.10	Powder				
		Other :				
	7106.91	Unwrought	100	100	100	80 80
	7106.92	Semi-manufactured	100	100	100	80 80
71.07	7107.00	Base metals clad with silver, not further worked than semi-manufactured. ..	100	100	100	80 80
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.					
	Non-monetary :					
	7108.11	Powder	100	100	100	80 80
	7108.12	Other unwrought forms ..	100	100	100	80 80
	7108.13	Other semi-manufactured forms	100	100	100	80 80
	7108.20	Monetary	100	100	100	80 80
71.09	7109.00	Base metals or silver, clad with gold not further worked than semi-manufactured.	100	100	100	80 80

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.					
	Platinum :					
	7110.11	Unwrought or in powder form.				
	7110.19	Other				
	Palladium					
	7110.21	Unwrought or in powder form				
	7110.29	Other				
	Rhodium :					
	7110.31	Unwrought or in powder form				
	7110.39	Other				
	Iridium, osium and ruthenium :					
	7110.41	Unwrought or in powder form				
	7110.49	Other				
71.11	7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. ..				
71.12	Waste and scrap of precious metal or of metal clad with precious metal.					
	7112.10	Of gold, including metal clad with gold but excluding sweepings containing other precious metals				
	7112.20	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals				
	7112.90	Other				
III.—JEWELLERY, GOLD SMITHS AND SILVERSMITHS						
WARES AND OTHER ARTICLES						
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal					
	Of precious metal whether or not plated or clad with precious metal.					
	7113.11	Of silver, whether or not plated or clad with other precious metal				
	7113.19	Of other precious metal, whether or not plated or clad with precious metal				
	7113.20	Of base metal clad with precious metal				

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. Of precious metal whether or not plated or clad with precious metal :					
7114.11	Of silver, whether or not plated or clad with other precious metal	100	100	100	90	80
7114.19	Of other precious metal, whether or not plated or clad with precious metal	100	100	100	90	80
7114.20	Of base metal clad with precious metal	100	100	100	90	80
71.15	Other articles of precious metal or of metal clad with precious metal					
7115.10	Catalyst in the form of wire cloth or grill, of platinum	100	100	100	90	80
7115.90	Other	100	100	100	90	80
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).					
7116.10	Of natural or cultured pearls	100	100	100	90	80
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	100	100	100	90	80
71.17	Imitation jewellery. Of base metal, whether or not plated with precious metal :					
7117.11	Cuff-links and studs	100	100	100	90	80
7117.19	Other	100	100	100	90	80
7117.90	Other	100	100	100	90	80
71.18	Coin.					
7118.10	Coin (other than gold coin) not being legal tender	100	100	100	90	80
7118.90	Other	100	100	100	90	80

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.—This Section does not cover :

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings Nos. 32.07 to 32.10, 32.12, 32.13, or 32.15) ;

(b) Ferro-cerium or other pyrophoric alloys (heading, No. 36.06) ;

(c) Headgear or parts thereof of heading No. 65.06 or 65.07 ;

- (d) Umbrella frames or other articles of heading No. 66.03 ;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal imitation jewellery) ;
- (f) Articles of Section XVI (machinery mechanical appliances and electrical goods) ;
- (g) Assembled railway or tramway track (heading No. 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft) ;
- (h) Instruments of apparatus of Section XVIII, including clock or watch springs ;
- (i) Lead shot prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition) ;
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings) ;
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites),
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles) ; or
- (n) Articles of Chapter 97 (for example, works of art).

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

- (a) Articles of headings Nos. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal ;
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91.14) ; and
- (c) Articles of headings Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3.—Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :

- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals ;
- (b) 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 ;
- (c) In this Section the term "alloys" includes sintered mixtures of metal powder, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

4.—Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5.—Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. 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 cermet of heading No. 81.13 is regarded as a single base metal.

6.—In this Section, the following expressions have the meanings hereby assigned to them :

(a) *Waste and scrap*

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) *Powers*

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1mm.

CHAPTER 72

IRON AND STEEL

Notes

1.—In this Chapter and, in the case of Notes (d) (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) *Pig iron*

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits :

not more than 10% of chromium

not more than 6% of manganese

not more than 3% of phosphorus

not more than 8% of silicon

a total of not more than 10% of other elements.

(b) *Spiegeleisen*

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) *Ferro-alloys*

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

more than 10% of chromium

more than 30% of manganese

more than 3% of phosphorus

more than 8% of silicon

a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) Steel

Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless Steel

Alloy steels containing, by weight 1.2 % or less of carbon and 10.5 per cent or more of chromium, with or without other elements.

(f) Other Alloy Steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown :

0.3 % or more of aluminum

0.0008 % or more of boron

0.3 % or more of chromium

0.3 % or more of cobalt

0.4 % or more of copper

0.4 % or more of lead

1.65 % or more of manganese

0.08 % or more of molybdenum

0.3 % or more of nickel

0.06 % or more of niobium

0.6 % or more of silicon

0.05 % or more of titanium

0.3 % or more of tungsten (wolfram)

0.1 % or more of vanadium

0.05 % or more of zirconium

0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

Products of which less than 90 % by weight passes through sieve with a mesh aperture of 1mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5mm.

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling ; and other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections. These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of :

coils of successively superimposed layers, or straight lengths, which if of a thickness less than 4.75mm are of a width measuring at least ten times the thickness or if a thickness of 4.75mm or more are of a width which exceeds 150mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size are to be classified as products of a width of 600mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils.

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may have indentations ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may :

have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods) ;

be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (j), (k) (l), or (w) above or to the definition of wire. Chapter 72 does not include products of heading No. 73.01 or 73.02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15mm but does not exceed 52mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 73.04.

2.—Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3.—Iron or steel products obtained by electrolytic deposition by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

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

(a) Alloy pig iron

Pig iron containing, by weight, separately or together :

more than 0.2 % of chromium

more than 0.3 % of copper

more than 0.3 % of nickel

more than 0.1 % of any of the following elements : aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions :

0.08% or more of sulphur
 0.1% or more of lead
 more than 0.05% of selenium
 more than 0.01% of tellurium
 more than 0.05% of bismuth.

(c) *Silicon-electrical steel*

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) *High speed steel*

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) *Silico-manganese steel*

Alloy steels containing by weight :

0.35% or more but not more than 0.7% of carbon,
 0.5% or more but not more than 1.2% of manganese, and
 0.6% or more but not more than 2.3% of silicon, but not containing any other element in a proportion that would give the steel the characteristics of another alloy steel.

2.—For the classification of ferro-alloys in the subheadings of heading No. 72.02 the following rule should be observed : A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c) ; by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage. For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10% by weight.

I.—PRIMARY MATERIALS ; PRODUCTS IN GRANULAR OR POWDER FORM

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.					
7201.10	Non-alloy pig iron containing by weight 0.5% or less of phosphorus	10	10	10	15	15
7201.20	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	10	10	10	15	15
7201.30	Alloy pig iron	10	10	10	15	15
7201.40	Spiegeleisen	10	10	10	15	15
72.02	Ferro-alloys.					
	Ferro-manganese :					
7202.11	Containing by weight more than 2% of carbon	10	10	10	15	15
7202.19	Other	10	10	10	15	15
	Ferro-silicon :					
7202.21	Containing by weight more than 55% of silicon	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	7202.29 Other	10	10	10	15	15
	7202.30 Ferro-silico-manganese ..	10	10	10	15	15
	Ferro-chromium :					
	7202.41 Containing by weight more than 4 % of carbon	10	10	10	15	15
	7202.49 Other	10	10	10	15	15
	7202.50 Ferro-silico-chromium	10	10	10	15	15
	7202.60 Ferro-nickel	10	10	10	15	15
	7202.70 Ferro-molybdenum	10	10	10	15	15
	7202.80 Ferro-tungsten and ferro-silico- tungsten	10	10	10	15	15
	Other					
	7202.91 Ferro-titanium and ferro-silicon- titanium	10	10	10	15	15
	7202.92 Ferro-vanadium	10	10	10	15	15
	7202.93 Ferro-niobium	10	10	10	15	15
	7202.99 Other	10	10	10	15	15
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms ; iron having a minimum purity by weight of 99.94% in lumps, pellets or similar forms.					
	7203.10 Ferrous products obtained by direct reduction of iron ore ..	10	10	10	15	15
	7203.90 Other	10	10	10	15	15
72.04	Ferrous waste and scrap ; remelting scraps ingots of iron or steel.					
	7204.10 Waste and scrap of cast iron ..	10	10	10	15	15
	Waste and scrap of alloy steel :					
	7204.21 Of stainless steel	10	10	10	15	15
	7204.29 Other	10	10	10	15	15
	7204.30 Waste and scrap of tinned iron or steel	10	10	10	15	15
	Other waste and scrap :					
	7204.41 Turnings, shavings, chips, mill- ing waste, sawdust, filings, trimmings and stampings, whether or not in bundles ..	10	10	10	15	15
	7204.49 Other	10	10	10	15	15
	7204.50 Remelting scrap ingots ..	10	10	10	15	15
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992	1993	1994
7205.10	Granules					
	Powders					
7205.21	Of alloy steel	10	10	10	15	15
7205.29	Other	10	10	10	15	15
II—IRON AND NON ALLOY STEEL						
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).					
7206.10	Ingots	10	10	10	15	15
7206.90	Other	10	10	10	15	15
72.07	Semi-finished products of iron or non-alloy steel.					
	Containing by weight less than 0.25 % of carbon:					
7207.11	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	20	20	20	25	25
7207.12	Other, of rectangular (other than square) cross-section	20	20	20	25	25
7207.19	Other	20	20	20	25	25
7207.20	Containing by weight 0.25 % or more of carbon	20	20	20	25	25
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled not clad, more or coated.					
	In coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :					
7208.11	Of a thickness exceeding 10 mm					
7208.12	Of a thickness of 4.75 mm or more but not exceeding 10 mm	20	20	20	25	25
7208.13	Of a thickness of 3 mm or more but less than 4.75 mm	20	20	20	25	25
7208.14	Of a thickness of less than 3 mm	20	20	20	25	25
	Other, in coils, not further worked than hot-rolled :					
7208.21	Of a thickness exceeding 10 mm	20	20	20	25	25
7208.22	Of a thickness of 4.75 mm or more but not exceeding 10 mm	20	20	20	25	25
7208.23	Of a thickness of 3 mm or more but less than 4.75 mm	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
7208.24	Of a thickness of less than 3 mm Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a mini- mum yield point of 355 MPa :	20	20	20	25	25
7208.31	Rolled on four faces or in a closed box pass, of a width not ex- ceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief	20	20	20	25	25
7208.32	Other, of a thickness exceeding 10 mm	20	20	20	25	25
7208.33	Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	20	20	20	25	25
7208.34	Other, of a thickness of 3 mm or more but less than 4.75 mm	20	20	20	25	25
7208.35	Other, of a thickness of less than 3 mm Other, not in coils, not further worked than hot-rolled :	20	20	20	25	25
7208.41	Rolled on four faces or in a closed box pass, of a width not ex- ceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief	20	20	20	25	25
7208.42	Other, of thickness exceeding 10 mm	20	20	20	25	25
7208.43	Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	20	20	20	25	25
7208.44	Other, of a thickness of 3 mm or more but less than 4.75 mm	20	20	20	25	25
7208.45	Other, of a thickness of less than 3 mm	20	20	20	25	25
7208.90	Other	20	20	20	25	25
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold- rolled (cold-reduced), not clad, plated or coated.					

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1989 1991

In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :

7209.11 Of a thickness of 3 mm or more 20 20 20 25 25

7209.12 Of a thickness exceeding 1 mm but less than 3 mm .. 20 20 20 25 25

7209.13 Of a thickness of 0.5 mm or more but not exceeding 1 mm .. 20 20 20 25 25

7209.14 Of a thickness of less than 0.5 mm 20 20 20 25 25

Other, in coils, not further worked than cold-rolled (cold-reduced) :

7209.21 Of a thickness of 3 mm or more 20 20 20 25 25

7209.22 Of a thickness exceeding 1 mm but less than 3 mm .. 20 20 20 25 25

7209.23 Of a thickness of 0.5 mm or more but not exceeding 1 mm .. 20 20 20 25 25

7209.24 Of a thickness of less than 0.5 mm 20 20 20 25 25

Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :

7209.31 Of a thickness of 3 mm or more 20 20 20 25 25

7209.32 Of a thickness exceeding 1 mm but less than 3 mm .. 20 20 20 25 25

7209.33 Of a thickness of 0.5 mm or more but not exceeding 1 mm .. 20 20 20 25 25

7209.34 Of a thickness of less than 0.5 mm 20 20 20 25 25

Other, not in coils, not further worked than cold-rolled (cold-reduced) :

7209.41 Of a thickness of 3 mm or more 20 20 20 25 25

7209.42 Of a thickness exceeding 1 mm but less than 3 mm .. 20 20 20 25 25

7209.43 Of a thickness of 0.5 mm or more but not exceeding 1 mm .. 20 20 20 25 25

7209.44 Of a thickness of less than 0.5 mm 20 20 20 25 25

7209.90 Other 20 20 20 25 25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.					
	Plated or coated with tin :					
7210.11	Of a thickness of 0.5 mm or more	45	45	25	25	25
7210.12	Of a thickness of less than 0.5 mm	45	45	25	25	25
7210.20	Plated or coated with lead, including terne-plate	45	45	25	25	25
	Electrolytically plated or coated with zinc :					
7210.31	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	45	45	25	25	25
7210.39	Other	45	45	25	25	25
	Otherwise plated or coated with zinc :					
7210.41	Corrugated	55	55	35	35	35
7210.49	Other	45	45	25	25	25
7210.50	Plated or coated with chromium oxides or with chromium and chromium oxides ..	45	45	25	25	25
7210.60	Plated or coated with aluminium	45	45	25	25	25
7210.70	Painted, varnished or plastic coated	45	45	25	25	25
7210.90	Other	45	45	25	25	25
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.					
	Not further worked than hot-rolled, of a thickness of less than 3mm and having a minimum yield point of 275 MPa or of a thickness of 3mm or more and having a minimum yield point of 355 MPa :					
7211.11	Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief ..	20	20	20	25	25
7211.12	Other, of a thickness of 4.75mm or more	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	7211.19 Other	20	20	20	25	25
	Other, not further worked than hot-rolled :					
	7211.21 Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief ..	20	20	20	25	25
	7211.22 Other, of a thickness of 4.75mm or more ..	20	20	20	25	25
	7211.29 Other	20	20	20	25	25
	7211.30 Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3mm and having a minimum yield point of 275 MPa or of a thickness of 3mm or more and having a minimum yield point of 355 MPa	20	20	20	25	25
	Other, not further worked than cold-rolled (cold-reduced) :					
	7211.41 Containing by weight less than 0.25 per cent of carbon ..	20	20	20	25	25
	7211.49 Other	20	20	20	25	25
	7211.90 Other	20	20	20	25	25
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.					
	7212.10 Plated or coated with tin ..	20	20	20	25	25
	Electrolytically plated or coated with zinc :					
	7212.21 Of steel of a thickness of less than 3mm and having a minimum yield point of 275 MPa or of a thickness of 3mm or more and having a minimum yield point of 355 MPa	20	20	20	25	25
	7212.29 Other	20	20	20	25	25
	7212.30 Otherwise plated or coated with zinc	20	20	20	25	25
	7212.40 Painted, varnished or plastic coated	20	20	20	25	25
	7212.50 Otherwise plated or coated	20	20	20	25	25
	7212.60 Clad	20	20	20	25	25
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	7213.10					
	Containing indentations, ribs, grooves or other deformations produced during the rolling process	40	40	40	40	40
	7213.20					
	Of free-cutting steel	40	40	40	40	40
	Other, containing by weight less than 0.25 % of carbon :					
	7213.31					
	Of circular cross-section measur- ing less than 14 mm in diameter	40	40	40	40	40
	7213.39					
	Other	40	40	40	40	40
	Other, containing by weight 0.25 % or more but less than 0.6 % of carbon :					
	7213.41					
	Of circular cross-section measur- ing less than 14 mm in diameter	40	40	40	40	40
	7213.49					
	Other	40	40	40	40	40
	7213.50					
	Other, containing by weight 0.6 % or more of carbon	40	40	40	40	40
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot- rolled, hot-drawn or hot- extruded, but including those twisted after rolling.					
	7214.10					
	Forged	40	40	40	40	40
	7214.20					
	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	40	40	40	40	40
	7214.30					
	Of free-cutting steel	40	40	40	40	40
	7214.40					
	Other, containing by weight less than 0.25 % of carbon	40	40	40	40	40
	7214.50					
	Other, containing by weight 0.25 % or more but less than 0.6 % of carbon	40	40	40	40	40
	7214.60					
	Other, containing by weight 0.6 % or more of carbon	40	40	40	40	40
72.15	Other bars and rods of iron or non-alloy steel.					
	7215.10					
	Of free-cutting steel, not further worked than cold-formed or cold-finished	40	40	40	40	40
	7215.20					
	Other, not further worked than cold-formed or cold-finished, containing by weight less than 0.25 % of carbon	40	40	40	40	40

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	7215.30	Other, not further worked than cold-formed or cold-finished, containing by weight 0.25 % or more but less than 0.6 % of carbon	40	40	40	40	40
	7215.40	Other, not further worked than cold-formed or cold-finished, containing by weight 0.6 % or more of carbon	40	40	40	40	40
	7215.90	Other	40	40	40	40	40
72.16		Angles, shapes and sections of iron or non-alloy steel.					
	7216.10	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	40	40	40	40	40
		L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :					
	7216.21	L sections	40	40	40	40	40
	7216.22	T sections	40	40	40	40	40
		U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :					
	7216.31	U sections	40	40	40	40	40
	7216.32	I sections	40	40	40	40	40
	7216.33	H sections	40	40	40	40	40
	7216.40	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more					
	7216.50	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	40	40	40	40	40
	7216.60	Angles, shapes and sections, not further worked than cold-formed or cold-finished	40	40	40	40	40
	7216.90	Other	40	40	40	40	40
72.17		Wire of iron or non-alloy steel. Containing by weight less than 0.25 % of carbon :					
	7217.11	Not plated or coated, whether or not polished	30	30	30	25	25
	7217.12	Plated or coated with zinc	30	30	30	25	25
	7217.13	Plated or coated with other base					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	metals	30	30	30	25	25
7217.19	Other	30	30	30	25	25
	Containing by weight 0.25% or more but less than 0.6% of carbon :					
7217.21	Not plated or coated, whether or not polished	30	30	30	25	25
7217.22	Plated or coated with zinc ..	30	30	30	25	25
7217.23	Plated or coated with other base metals	30	30	30	25	25
7217.29	Other	30	30	30	25	25
	Containing by weight 0.6% or more of carbon :					
7217.31	Not plated or coated, whether or not polished	30	30	30	25	25
7217.32	Plated or coated with zinc ..	30	30	30	25	25
7217.33	Plated or coated with other base metals	30	30	30	25	25
7217.39	Other	30	30	30	25	25
72.18	III—STAINLESS STEEL Stainless steel in ingots or other primary forms ; semi- finished products of stain- less steel.					
7218.10	Ingots and other primary forms	10	10	10	15	15
7218.90	Other	10	10	10	15	15
72.19	Flat-rolled products of stain- less steel, of a width of 600mm or more. Not further worked than hot- rolled, in coils :					
7219.11	Of a thickness exceeding 10mm	20	20	20	25	25
7219.12	Of a thickness of 4.75mm or more but not exceeding 10mm	20	20	20	25	25
7219.13	Of a thickness of 3mm or more but less than 4.75mm ..	20	20	20	25	25
7219.14	Of a thickness of less than 3mm Not further worked than hot- rolled, not in coils :	20	20	20	25	25
7219.21	Of a thickness exceeding 10mm	20	20	20	25	25
7219.22	Of a thickness of 4.75mm or more but not exceeding 10mm	20	20	20	25	25
7219.23	Of a thickness of 3mm or more but less than 4.75mm	20	20	20	25	25
7219.24	Of a thickness of less than 3mm Not further worked than cold- rolled (cold-reduced) :	20	20	20	25	25
7219.31	Of a thickness of 4.75mm or more	20	20	20	25	25
7219.32	Of a thickness of 3mm or more but less than 4.75mm ..	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
7219.33	Of a thickness exceeding 1 mm but less than 3 mm	20	20	20	25	25
7219.34	Of a thickness of 0.5 mm or more but not exceeding 1 mm	20	20	20	25	25
7219.35	Of a thickness of less than 0.5 mm	20	20	20	25	25
7219.90	Other	20	20	20	25	25
72.20	Flat-rolled products of stainless steel, of a width of less than 600mm Not further worked than hot-rolled :					
7220.11	Of a thickness of 4.75 mm or more	20	20	20	25	25
7220.12	Of a thickness of less than 4.75 mm	20	20	20	25	25
7220.20	Not further worked than cold-rolled (cold-reduced)	20	20	20	25	25
7220.90	Other	20	20	20	25	25
72.21	7221.00 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	25	25	25	25	25
72.22	Other bars and rods of stainless steel ; angles, shapes and sections of stainless steel.					
7222.10	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	25	25	25	25	25
7222.20	Bars and rods, not further worked than cold-formed or cold-finished	25	25	25	25	25
7222.30	Other bars and rods	25	25	25	25	25
7222.40	Angles, shapes and sections	25	25	25	25	25
72.23	7223.00 Wire of stainless steel.	25	25	25	25	25
IV.—OTHER ALLOY STEEL ; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL						
72.24	Other alloy steel in ingots or other primary forms ; semi-finished products of other alloy steel.					
7224.10	Ingots and other primary forms	10	10	10	15	15
7224.90	Other	10	10	10	15	15
72.25	Flat-rolled products of other alloy steel, of a width of 600mm or more.					
7225.10	Of silicon-electrical steel	20	20	20	25	25
7225.20	Of high speed steel	20	20	20	25	25
7225.30	Other, not further worked than hot-rolled, in coils	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
7225.40	Other, not further worked than hot-rolled, not in coils ..	20	20	20	25	25
7225.50	Other, not further worked than cold-rolled (cold-reduced) ..	20	20	20	25	25
7225.90	Other	20	20	20	25	25
72.26	Flat-rolled products of other alloy steel, of a width of less than 600mm.					
7226.10	Of silicon-electrical steel ..	20	20	20	25	25
7226.20	Of high speed steel	20	20	20	25	25
	Other:					
7226.91	Not further worked than hot-rolled	20	20	20	25	25
7226.92	Not further worked than cold-rolled (cold-reduced) ..	20	20	20	25	25
7226.99	Other	20	20	20	25	25
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.					
7227.10	Of high speed steel	20	20	20	25	25
7227.20	Of silicon-manganese steel ..	20	20	20	25	25
7227.90	Other	20	20	20	25	25
72.28	Other bars and rods of other alloy steel ; angles, shapes and sections, of other alloy steel ; hollow drill bars and rods, of alloy or non-alloy steel.					
7228.10	Bars and rods, of high speed steel	20	20	20	25	25
7228.20	Bars and rods, of silicon-manganese steel	20	20	20	25	25
7228.30	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded ..	20	20	20	25	25
7228.40	Other bars and rods, not further worked than forged	20	20	20	25	25
7228.50	Other bars and rods, not further worked than cold-formed or cold-finished	20	20	20	25	25
7228.60	Other bars and rods	20	20	20	25	25
7228.70	Angles, shapes and sections ..	20	20	20	25	25
7228.80	Hollow drill bars and rods ..	20	20	20	25	25
72.29	Wire of other alloy steel.					
7229.10	Of high speed steel	25	25	25	25	25
7229.20	Of silicon-manganese steel ..	25	25	25	25	25
7229.90	Other	25	25	25	25	25

CHAPTER 73

ARTICLES OF IRON OR STEEL

Notes :

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements ; welded angles, shapes and sections, of iron or steel.					
	7301.10	Sheet piling	20	20	20	25	25
	7301.20	Angles, shapes and sections ..	20	20	20	25	25
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.					
	7302.10	Rails	10	10	10	15	15
	7302.20	Sleepers (cross-ties)	10	10	10	15	15
	7302.30	Switch blades, crossing frogs, point rods and other crossing pieces	10	10	10	15	15
	7302.40	Fish-plates and sole plates ..	10	10	10	15	15
	7302.90	Other	10	10	10	15	15
73.03	7303.00	Tubes, pipes and hollow profiles, of cast iron.	20	20	20	25	25
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.					
	7304.10	Line pipe of a kind used for oil or gas pipelines	20	20	20	25	25
	7304.20	Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas	20	20	20	25	25
		Other, of circular cross-section, of iron or non-alloy steel :					
	7304.31	Cold-drawn or cold-rolled (cold-reduced)	20	20	20	25	25
	7304.39	Other	20	20	20	25	25
		Other, of circular cross-section, of stainless steel :					
	7304.41	Cold-drawn or cold-rolled (cold-reduced)	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	7304.49	Other	20	20	20	25
		Other, of circular cross-section, of other alloy steel :				
	7304.51	Cold-drawn or cold-rolled (cold- reduced)	20	20	20	25
	7304.59	Other	20	20	20	25
	7304.90	Other	20	20	20	25
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), ha- ving internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.				
		Line pipe of a kind used for oil or gas pipelines :				
	7305.11	Longitudinally sub-merged arc welded	20	20	20	25
	7305.12	Other, longitudinally welded	20	20	20	25
	7305.19	Other	20	20	20	25
	7305.20	Casing of a kind used in the drill- ing for oil or gas	20	20	20	25
		Other, welded :				
	7305.31	Longitudinally welded	20	20	20	25
	7305.39	Other	20	20	20	25
	7305.90	Other	20	20	20	25
73.06		Other tubes, pipes and hol- low profiles (for example, open seam or welded, rive- ted or similarly closed), of iron or steel.				
	7306.10	Line pipe of a kind used for oil or gas pipelines	20	20	20	25
	7306.20	Casing and tubing of a kind used in the drilling for oil or gas	20	20	20	25
	7306.30	Other, welded, of circular cross- section, of iron or non-alloy steel	20	20	20	25
	7306.40	Other, welded, of circular cross- section, of stainless steel	20	20	20	25
	7306.50	Other, welded, of circular cross- section, of other alloy steel	20	20	20	25
	7306.60	Other, welded, of non-circular cross-section	20	20	20	25
	7306.90	Other	20	20	20	25
73.07		Tube or pipe fittings (for example, couplings, el- bows, sleeves) of iron or steel.				
		Cast fittings :				
	7307.11	Of non-malleable cast iron	20	20	20	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
7307.19	Other	20	20	20	25	25
	Other, of stainless steel :					
7307.21	Flanges	20	20	20	25	25
7307.22	Threaded elbows, bends and sleeves	20	20	20	25	25
7307.23	Butt welding fittings	20	20	20	25	25
7307.29	Other	20	20	20	25	25
	Other :					
7307.91	Flanges	20	20	20	25	25
7307.92	Threaded elbows, bends and sleeves	20	20	20	25	25
7307.93	Butt welding fittings	20	20	20	25	25
7307.99	Other	20	20	20	25	25
73.08	Structures (excluding pre- fabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks doors and windows and their frames and thresholds for doors, shutters, balu- strades, pillars and co- lumns), of iron or steel ; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in stru- ctures, of iron or steel.					
7308.10	Bridges and bridges-sections	20	20	20	25	25
7308.20	Towers and lattice masts	20	20	20	25	25
7308.30	Doors, windows and their frames and thresholds for doors	20	20	20	25	25
7308.40	Props and similar equipment for scaffolding, shuttering or pit- propping	20	20	20	25	25
7308.90	Other	20	20	20	25	25
73.09	7309.00 Reservoirs, tanks, vats and similar containers for any material (other than com- pressed or liquified gas), of iron or steel, of a capa- city exceeding 300 l, whe- ther or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.	45	45	45	45	45

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquified gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					
	7310.10	Of a capacity of 50 l or more ...	45	45	45	45
		Of a capacity of less than 50 l :				
	7310.21	Cans which are to be closed by soldering or crimping ..	45	45	45	45
	7310.29	Other	45	45	45	45
73.11	7311.00	Containers for compressed or liquefied gas, of iron or steel.				
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	45	45	45	45
	7312.10	Stranded wire, ropes and cables	20	20	20	25
	7312.90	Other	20	20	20	25
73.13	7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.				
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire ; expanded metal of iron or steel.				
		Woven products :				
	7314.11	Of stainless steel	45	45	45	45
	7314.19	Other	45	45	45	45
	7314.20	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more ..	45	45	45	45
	7314.30	Other grill, netting and fencing, welded at the inter-section ..	45	45	45	45
		Other grill, netting and fencing :				
	7314.41	Plated or coated with zinc ..	45	45	45	45

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	7314.42 Plastic coated	45	45	45	45	45
	7314.49 Other	45	45	45	45	45
	7314.50 Expanded metal	45	45	45	45	45
73.15	Chain and parts thereof, of iron or steel.					
	Articulated link chain and parts thereof :					
	7315.11 Roller chain	45	45	45	45	45
	7315.12 Other chain	45	45	45	45	45
	7315.19 Parts	45	45	45	45	45
	7315.20 Skid chain	45	45	45	45	45
	Other chain :					
	7315.81 Stud-link	45	45	45	45	45
	7315.82 Other, welded link	45	45	45	45	45
	7315.89 Other	45	45	45	45	45
	7315.90 Other parts	45	45	45	45	45
73.16	7316.00 Anchors, grapnels and parts thereof, of iron and steel ..	45	45	45	45	45
73.17	7317.00 Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	35	35	35	30	30
73.18	Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.					
	Threaded articles :					
	7318.11 Coach screws	35	35	35	30	30
	7318.12 Other wood screws	35	35	35	30	30
	7318.13 Screw hooks and screw rings	35	35	35	30	30
	7318.14 Self-tapping screws	35	35	35	30	30
	7318.15 Other screws and bolts, whether or not with their nuts or washers	35	35	35	30	30
	7318.16 Nuts	35	35	35	30	30
	7318.19 Other	35	35	35	30	30
	Non-threaded articles :					
	7318.21 Spring washers and other lock washers	35	35	35	30	30
	7318.22 Other washers	35	35	35	30	30
	7318.23 Rivets	35	35	35	30	30
	7318.24 Cotters and cotter-pins	35	35	35	30	30
	7318.29 Other	35	35	35	30	30

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel ; safety pins and other pins of iron and steel, not elsewhere specified or included.					
	7319.10	Sewing, darning or embroidery needles				
		35	35	35	30	30
	7319.20	Safety-pins				
		35	35	35	30	30
	7319.30	Other pins				
		35	35	35	30	30
	7319.90	Other				
		35	35	35	30	30
73.20	Springs and leaves for springs, of iron or steel.					
	7320.10	Leaf-springs and leaves therefor				
		25	25	25	25	25
	7320.20	Helical springs				
		25	25	25	25	25
	7320.90	Other				
		25	25	25	25	25
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.					
	Cooking appliances and plate warmers :					
	7321.11	For gas fuel or for both gas and other fuels				
		45	45	45	40	40
	7321.12	For liquid fuel				
		45	45	45	40	40
	7321.13	For solid fuel				
		45	45	45	40	40
	Other appliances :					
	7321.81	For gas fuel or both gas and other fuels				
		45	45	45	40	40
	7321.82	For liquid fuel				
		45	45	45	40	40
	7321.83	For solid fuel				
		45	45	45	40	40
	7321.90	Parts				
		45	45	45	40	40
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel ; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		heated, in-incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.					
		Radiators and parts thereof :					
	7322.11	Of cast iron	45	45	45	40	40
	7322.19	Other	45	45	45	40	40
	7322.90	Other	45	45	45	40	40
73.23		Table, kitchen or other house- hold articles and parts thereof, of iron or steel, iron or steel wool ; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.					
	7323.10	Iron or steel wool ; pot scourers and scouring or polishing pads, gloves and the like ..	45	45	45	40	40
		Other :					
	7323.91	Of cast iron, not enamelled ..	45	45	45	40	40
	7323.92	Of cast iron, enamelled ..	45	45	45	40	40
	7323.93	Of stainless steel	45	45	45	40	40
	7323.94	Of iron (other than cast iron) or steel, enamelled	45	45	45	40	40
	7323.99	Other	45	45	45	40	40
73.24		Sanitary ware and parts thereof, of iron or steel.					
	7324.10	Sinks and wash basins, of stainless steel	45	45	45	40	40
		Baths :					
	7324.21	Of cast iron, whether or not enamelled	45	45	45	40	40
	7324.29	Other	45	45	45	40	40
	7324.90	Other, including parts	45	45	45	40	40
73.25		Other cast articles of iron or steel.					
	7325.10	Of non-malleable cast iron ..	20	20	20	25	25
		Other :					
	7325.91	Grinding balls and similar articles for mills	20	20	20	25	25
	7325.99	Other	20	20	20	25	25
73.26		Other articles of iron or steel. Forged or stamped, but not Further worked :					
	7326.11	Grinding balls and similar arti- cles for mills	20	20	20	25	25
	7326.19	Other	20	20	20	25	25
	7326.20	Articles of iron or steel wire ..	20	20	20	25	25
	7326.90	Other	20	20	20	25	25

CHAPTER 74

COPPER AND ARTICLES THEREOF

Note :

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

(a) *Refined Copper*

Metal containing at least 99.85 % by weight of copper ; or Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE—Other Elements

	<i>Element</i>				<i>Limiting content % by weight</i>
Ag	Silver .. ..	..	..	..	0.25
As	Arsenic .. ..	..	..	..	0.5
Cd	Cadmium .. ..	..	..	..	1.3
Cr	Chromium .. ..	..	..	..	1.4
Mg	Magnesium .. ..	..	..	..	0.8
Pb	Lead .. ..	..	..	..	1.5
S	Sulphur .. ..	..	..	..	0.7
Sn	Tin .. ..	..	..	..	0.8
Te	Tellurium .. ..	..	..	..	0.8
Zn	Zinc .. ..	..	..	..	1
Zr	Zirconium .. ..	..	..	..	0.3
	Other elements,* each .. ..	..	..	..	0.3

*Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) *Copper alloys*

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that :

- (i) the content by weight of at least one of the other elements shall be greater than the limit specified in the foregoing table ; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) *Master alloys*

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading No. 28.48.

(d) *Bars and Rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of 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, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No. 74.03.

(e) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(f) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex areas, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading No. 74.14, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

(g) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading No. 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings Nos. 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) *Tubes and Pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Sub-heading Note

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

(a) *Copper-zinc base alloys (brasses)*

Alloys of copper and zinc, with or without other elements. When other elements are present :

—zinc predominates by weight over each of such other elements ;

—any nickel content by weight is less than 5 per cent (*see* copper-nickel-zinc alloys (nickel silvers) ; and

—any tin content by weight is less than 3 per cent (*see* copper-tin alloys (bronzes).

(b) *Copper-tin base alloys (bronzes)*

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 per cent or more the zinc content by weight may exceed that of tin but must be less than 10 per cent.

(c) *Copper-nickel zinc base alloys (nickel silvers)*

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 per cent or more by weight (*see* copper-zinc alloys (brasses).

(d) *Copper-nickel base alloys*

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 per cent of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
74.01		Copper mattes, cement copper (precipitated copper).					
	7401.10	Copper mattes	10	10	10	15	15
	7401.20	Cement copper (precipitated copper)	10	10	10	15	15
74.02	7402.00	Unrefined copper ; copper anodes for electrolytic refining	10	10	10	15	15
74.03		Refined copper ; and copper alloys, unwrought.					
		Refined Copper					
	7403.11	Cathodes and sections of cathodes	20	20	20	25	25
	7403.12	Wire-bars	20	20	20	25	25
	7403.13	Billets	20	20	20	25	25
	7403.19	Other	20	20	20	25	25
		Copper alloys :					
	7403.21	Copper-zinc base alloys (brass)	20	20	20	25	25
	7403.22	Copper-tin base alloys (bronze)	20	20	20	25	25
	7403.23	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) ..	20	20	20	25	25
	7403.29	Other copper alloys (other than master alloys of heading No. 74.05)	20	20	20	25	25
74.04	7404.00	Copper waste and scrap ..	10	10	10	15	15
74.05	7405.00	Master alloys of copper ..	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
74.06	Copper powders and flakes.					
	7406.10 Powders of non-lamellar, structure	10	10	10	15	15
	7406.20 Powders of lamellar structure ; flakes	10	10	10	15	15
74.07	Copper bars, rods and profiles.					
	7407.10 Of refined copper	20	20	20	25	25
	Of copper alloys :					
	7407.21 Of copper-zinc base alloys (brass)	20	20	20	25	25
	7407.22 Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	20	20	20	25	25
	7407.29 Other	20	20	20	25	25
74.08	Copper wire.					
	Of refined copper ;					
	7408.11 Of which the maximum cross-sectional dimension exceeds 6mm	40	40	40	40	40
	7408.19 Other	40	40	40	40	40
	Of copper alloys :					
	7408.21 Of copper-zinc base alloy (brass)	40	40	40	40	40
	7408.22 Of copper-nickel base alloys cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) ..	40	40	40	40	40
	7408.29 Other	40	40	40	40	40
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.					
	Of refined copper :					
	7409.11 In coils	20	20	20	25	25
	7409.19 Other	20	20	20	25	25
	Of copper-zinc base alloys (brass) :					
	7409.21 In coils	20	20	20	25	25
	7409.29 Other	20	20	20	25	25
	Of copper-tin base alloys (bronze) :					
	7409.31 In coils	20	20	20	25	25
	7409.39 Other	20	20	20	25	25
	7409.40 Of copper-nickel base alloys (cupro-nickel or copper-nickel-zinc base alloys nickel) silver)	20	20	20	25	25
	7409.90 Of other copper alloys	20	20	20	25	25
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.					
	Not backed :					
	7410.11 Of refined copper	20	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	7410.12	Of copper alloys	20	20	20	25	25
		Backed :					
	7410.21	Of refined copper	20	20	20	25	25
74.11	7410.22	Of copper alloys	20	20	20	25	25
		Copper tubes and pipes.					
	7411.10	Of refined copper	20	20	20	25	25
		Of copper alloys :					
	7411.21	Of copper-zinc base alloys (brass)	20	20	20	25	25
	7411.22	Of copper-nickel base alloys (cupro-nickel) or copper-nickel- zinc base alloys (nickel silver)	20	20	20	25	25
74.12	7411.29	Other	20	20	20	25	25
		Copper tube or (pipe fittings (for example couplings elbows sleeves).					
	7412.10	Of refined copper	20	20	20	25	25
	7412.20	Of copper alloys	20	20	20	25	25
74.13	7413.00	Stranded wire cables plaited bands and like, of copper, not electrically insulated ..	25	25	25	25	25
74.14		Cloth (including endless bands), grill and netting of copper wire ; expanded metal of copper.					
	7414.10	Endless bands, for machinery ..	25	25	25	25	25
74.15	7414.90	Other	25	25	25	25	25
		Nails, tacks drawing pins staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper ; screws, bolts, nuts, screw hooks, rivets coppers, cotter-pins, washers (including spring washers) and similar articles, of copper.					
	7415.10	Nails and tacks, drawing pins, staples and similar articles ..	30	30	30	30	30
		Other articles, not threaded :					
	7415.21	Washers (including spring washers)	30	30	30	30	30
	7415.29	Other	30	30	30	30	30
		Other threaded articles :					
	7415.31	Screws for wood	30	30	30	30	30
	7415.32	Other screws ; bolts and nuts ..	30	30	30	30	30
	7415.39	Other	30	30	30	30	30
74.16	7416.00	Copper springs	20	20	20	25	25
74.17	7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof of copper ..	40	40	40	40	40

Heading H.S. No. Code		Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
74.18	Table kitchen or other household articles and parts thereof, of copper ; pot scourers and scouring of polishing pads, gloves and the like, of copper ; sanitary ware and parts thereof of copper.					
7418.10	Table, kitchen or other household articles and parts thereof ; pot scourers and scouring or polishing pads, gloves and the like	40	40	40	40	40
7418.20	Sanitary ware and parts thereof	40	40	40	40	40
74.19	Other articles of copper.					
7419.10	Chain and parts thereof ..	40	40	40	40	40
	Other :					
7419.91	Cast, moulded, stamped or forged, but not further worked	40	40	40	40	40
7419.99	Other	40	40	40	40	40

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note ;

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

(a) Bars and Rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(c) Wire

Rolled, extruded or drawn products, in coil, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surface products (other than the unwrought products of heading No. 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width, of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No. 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and Pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Sub-heading Note :

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

(a) Nickel, not alloyed

Metal containing by weight at least 99 per cent of nickel plus cobalt, provided that :

- (i) the cobalt content by weight does not exceed 1.5 % ; and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table :

TABLE—OTHER ELEMENTS

Element				Limiting content % by weight
Fe	Iron	..	..	0.5
O	Oxygen	..	..	0.4
Other elements, each				0.3

(b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that :

- (i) the content by weight of cobalt exceeds 1.5 %,
- (ii) the content by weight of at least one of the other elements shall be greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.					
	7501.10	Nickel mattes	10	10	10	15	15
	7501.20	Nickel oxide sinters and other intermediate products of nickel metallurgy	10	10	10	15	15
75.02		Unwrought nickel.					
	7502.10	Nickel, not alloyed	10	10	10	15	15
	7502.20	Nickel alloys	10	10	10	15	15
75.03	7503.00	Nickel waste and scrap. ..	10	10	10	15	15
75.04	7504.00	Nickel powders and flakes ..	10	10	10	15	15
75.05		Nickel bars, rods, profiles and wire.					
		Bars, rods and profiles :					
	7505.11	Of nickel, not alloyed	20	20	20	25	25
	7505.12	Of nickel alloys	20	20	20	25	25
		Wire :					
	7505.21	Of nickel, not alloyed	20	20	20	25	25
	7505.22	Of nickel alloys	20	20	20	25	25
75.06		Nickel plates, sheets, strip and foil.					
	7506.10	Of nickel, not alloyed	20	20	20	25	25
	7506.20	Of nickel alloys	20	20	20	25	25
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).					
		Tubes and pipes :					
	7507.11	Of nickel, not alloyed	40	40	40	40	40
	7507.12	Of nickel alloys	40	40	40	40	40
	7507.20	Tube or pipe fittings	40	40	40	40	40
75.08	7508.00	Other articles of nickel. ..	40	40	40	40	40

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Note :

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

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and Parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings, Nos. 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or product of other headings.

(e) Tubes and Pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Sub-heading Note

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

(a) Aluminium, not alloyed

Metal containing by weight at least 99 per cent of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE OTHER ELEMENTS

<i>Element</i>	<i>Limiting content % by weight</i>
Fe+Si (Iron plus silicon)	1
Other elements (1), each	0.1 (2)

(1) Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion greater than 0.1 % but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %.

(b) Aluminium alloys

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that :

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together shall be greater than the limit specified in the foregoing table ; or

(ii) the total content by weight of such other elements exceeds 1%.

<i>Heading No.</i>	<i>H.S. Code</i>		<i>Customs Duty Rate</i>				
			1988- 1989	1990- 1991	1992	1993	1994
76.01		Unwrought aluminium.					
	7601.10	Aluminium, not alloyed ..	10	10	10	15	15
	7601.20	Aluminium alloys	10	10	10	15	15
76.02	7602.00	Aluminium waste and scrap.	10	10	10	15	15
76.03		Aluminium powders and flakes.					
	7603.10	Powders of non-lamellar structure	10	10	10	15	15
	7603.20	Powders of lamellar structure ; flakes	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
76.04	Aluminium bars, rods and profiles					
	7604.10 Of aluminium, not alloyed ..	50	50	50	45	45
	7604.21 Of aluminium alloys : Hollow profiles	50	50	50	45	45
	7604.29 Other	50	50	50	45	45
76.05	Aluminium Wire					
	7605.11 Of aluminium, not alloyed : Of which the maximum cross-sectional dimension exceeds 7mm	50	50	50	45	45
	7605.19 Other	50	50	50	45	45
	7605.21 Of aluminium alloys : Of which the maximum cross-sectional dimension exceeds 7mm	50	50	50	45	45
	7605.29 Other	50	50	50	45	45
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm					
	Rectangular (including square) :					
	7606.11 Of aluminium, not alloyed ..	20	20	20	25	25
	7606.12 Of aluminium alloys	20	20	20	25	25
	Other :					
	7606.91 Of aluminium, not alloyed ..	20	20	20	25	25
	7606.92 Of aluminium alloys	20	20	20	25	25
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing not exceeding 0.2mm.					
	Not backed :					
	7607.11 Rolled but not further worked	50	50	50	45	45
	7607.19 Other	50	50	50	45	45
	7607.20 Backed	50	50	50	45	45
76.08	Aluminium tubes and pipes.					
	7608.10 Of aluminium not alloyed ..	50	50	50	45	45
	7608.20 Of aluminium alloys	50	50	50	45	45
76.09	7609.00 Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	50	50	50	45	45
76.10	Aluminium structures (excluding prefabricated buildings of buildings No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		thresholds for doors balust- trades, pillars and columns ; aluminium plates, rods, profiles, tubes and the like, prepared for use in struc- tures.					
	7610.10	Doors, windows and their frames and thresholds for doors ..	50	50	50	45	45
	7610.90	Other	50	50	50	45	45
76.11	7611.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas of a capacity exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment ..	45	45	45	45	45
76.12		Aluminium casks, drums, cones, boxes and similar containers (including rigid or collapsible tubular con- tainers), for any material (other than compressed or liquified gas), of a capacity not exceeding 300l, whether or not lined or heat-insulated but not fitted with mechani- cal or thermal equipment.					
	7612.10	Collapsible tubular containers	45	45	45	45	45
	7612.90	Other	45	45	45	45	45
76.13	7613.00	Aluminium containers for compressed or liquified gas	45	45	45	45	45
76.14		Stranded wire, cables, plaited bonds and the like, of aluminium, not electrically insulated.					
	7614.10	With steel core	50	50	50	45	45
	7614.90	Other	50	50	50	45	45
76.15		Table, kitchen or other house- hold articles and parts thereof, of aluminium ; pot scourers and scouring or polishing pads, gloves and the like, of aluminium ; sanitary ware and parts thereof, of aluminium.					
	7615.10	Table, kitchen or other house- hold articles and parts thereof ; pot scourers and scouring or polishing pads, gloves and the like	50	50	50	45	45
	7615.20	Sanitary ware and parts thereof	50	50	50	45	45

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
76.16	Other articles of aluminium.					
7616.10	Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles..	50	50	50	45	45
7616.90	Other	50	50	50	45	45

CHAPTER 77

(RESERVED FOR POSSIBLE FUTURE USE IN THE HARMONIZED SYSTEM)

CHAPTER 78

LEAD AND ARTICLES THEREOF

Note:

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

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel. Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including modified rectangular) cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strips, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width, of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No. 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and Pipes*

Hollow products, coiled or not which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length are also to be considered as tubes and pipes provided the inner and outer cross-sections are, concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, cellars or rings.

Sub-heading Note :

1.—In this Chapter the expression “refined lead” means ; Metal containing by weight at least 99.9 per cent of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE—Other Elements

Element		Limiting content % by weight				
Ag	Silver .. ..	..	..	..	..	0.02
As	Arsenic .. ..	..	..	..	..	0.005
Bi	Bismuth .. ..	..	..	..	..	0.05
Ca	Calcium .. ..	..	..	..	..	0.002
Cd	Cadmium .. ..	..	..	..	..	0.002
Cu	Copper .. ..	..	..	..	..	0.08
Fe	Iron .. ..	..	..	..	..	0.002
S	Sulphur .. ..	..	..	..	..	0.002
Sb	Antimony .. ..	..	..	..	..	0.005
Sn	Tin .. ..	..	..	..	..	0.005
Zn	Zinc .. ..	..	..	..	..	0.002
Other (for example Te), each ..		..	..	..	..	0.001

Heading No.	H.S. Code	Customs Duty Rate				
		1988-1989	1990-1991	1992	1993	1994
78.01	Unwrought lead					
	7801.10 Refined lead	10	10	10	15	15
	Other:					
	7801.91 Containing by weight antimony as the principal other element	10	10	10	15	15
	7801.99 Other	10	10	10	15	15
78.02	7802.00 Lead waste and scrap ..	10	10	10	15	15
78.03	7803.00 Leads bars, rods, profiles and wire	20	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
78.04	Lead plates, Sheets, strip and foil; lead powders and flakes. Plates, Sheets, Strips and foil.					
7804.11	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm ..	20	20	20	25	25
7804.19	Other	20	20	20	25	25
7804.20	Powders and flakes	20	20	20	25	25
78.05	7805.00 Leads tubes, pipes, and tubes or pipe fittings (for example couplings, elbows, sleeves).	20	20	20	25	25
78.06	7806.00 Other articles of lead ..	40	40	40	40	40

CHAPTER 79

ZINC AND ARTICLES THEREOF

Note :

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

(a) Bars and Rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "rectangular rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No. 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Sub-heading Note :

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

(a) Zinc, not alloyed

Metal containing by weight at least 97.5 per cent of zinc.

(b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5 per cent.

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 per cent by weight of the particles pass through a sieve with 63 micrometres microns mesh. It must contain at least 85 per cent by weight of metallic zinc.

Heading H.S.
No. Code

Customs Duty Rate
1988- 1990- 1992 1993 1994
1989 1991

79.01 Unwrought zinc.
Zinc, not alloyed :
7901.11 Containing by weight 99.99 per
cent or more of zinc

10 10 10 15 15

Heading No.	H.S. Code	Customs Duty Rate					
		1988- 1989	1990- 1991	1992	1993	1994	
	7901.12	Containing by weight less than 99.99% of Zinc ..	10	10	10	15	15
	7901.20	Zinc alloys	10	10	10	15	15
79.02	7902.00	Zinc waste and scrap ..	10	10	10	15	15
79.03		Zinc dust, powders and flakes.					
	7903.10	Zinc dust	10	10	10	15	15
	7903.90	Other	10	10	10	15	15
79.04	7904.00	Zinc bars, rods, profiles and wire	20	20	20	25	25
79.05	7905.00	Zinc plates, sheets, strip and foil	20	20	20	25	25
79.06	7906.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	20	20	20	25	25
79.07		Other articles of zinc.					
	7907.10	Gutters, roof capping, skylight frames and other fabricated building components ..	40	40	40	40	40
	7907.90	Other	40	40	40	40	40

CHAPTER 80

TIN AND ARTICLES THEREOF

Note

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

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers 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 of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, 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 of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight ; of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width, of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings Nos. 80.04 and 80.05 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, treaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

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

(a) Tin, not alloyed

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE—OTHER ELEMENTS

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Coppers	0.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements provided that :

(i) the total content by weight of such other elements exceeds 1% ; or

(ii) the content by weight of either bismuth or copper shall be equal to or greater than the limit specified in the foregoing table.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
80.01		Unwrought tin					
	8001.10	Tin, not alloyed	15	15	15	15	15
	8001.20	Tin Alloys	15	15	15	15	15
80.02	8002.00	Tin waste and scrap	15	15	15	15	15
80.03	8003.00	Tin bars, rods, profiles and wire	20	20	20	25	25
80.04	8004.00	Tin plates, sheets and strip of a thickness exceeding 0.2 mm	20	20	20	25	25
80.05		Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding and backing) not exceeding 0.2 mm; tin powders and flakes.					
	8005.10	Foil	20	20	20	25	25
	8005.20	Powders and flakes	20	20	20	25	25
80.06	8006.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	20	20	20	25	25
80.07	8007.00	Other articles of tin	40	40	40	40	40

CHAPTER 81

OTHER BASE METALS ; CERMETS ; ARTICLES THEREOF

Sub heading Note

1.—Note 1 to Chapter 74, defining “bars and rods”, “profiles”, “wire” and “plates, sheets, strip and foil” shall apply *mutatis mutandis*, to this Chapter.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap					
	8101.10	Powders	15	15	15	15	15
		Other :					
	8101.91	Unwrought tungsten, including bars and rods obtained simply by sintering ; waste and scrap	15	15	15	15	15
	8101.92	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	20	20	20	25	25
	8101.93	Wire	20	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
81.02	8101.99	Other	20	20	20	25	25
		Molybdenum and articles thereof, including waste and scrap.					
	8102.10	Powders	10	10	10	15	15
		Other :					
	8102.91	Unwrought molybdenum, including bars and rods obtained simply by sintering ; waste and scrap	10	10	10	15	15
	8102.92	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strips and foil	10	10	10	15	15
	8102.93	Wire	10	10	10	15	15
81.03	8102.99	Other	10	10	10	15	15
		Tantalum and articles thereof, including waste and scrap.					
	8103.10	Unwrought tantalum, including bars and rods obtained simply by sintering ; waste and scrap ; powders	10	10	10	15	15
81.04	8103.90	Other	10	10	10	15	15
		Magnesium and articles thereof, including waste and scrap.					
		Unwrought magnesium:					
	8104.11	Containing at least 99.8% by weight of magnesium	10	10	10	15	15
	8104.19	Other	10	10	10	15	15
	8104.20	Waste and scrap	10	10	10	15	15
	8104.30	Rasplings, turnings and granules, graded according to size ; powders	10	10	10	15	15
81.05	8104.90	Other	10	10	10	15	15
		Cobalt matters and other intermediate products of cobalt metallurgy ; cobalt and articles thereof, including waste and scrap.					
	8105.10	Cobalt matters and other intermediate products of cobalt metallurgy ; unwrought cobalt ; waste and scrap ; powders	10	10	10	15	15
	8105.90	Other	10	10	10	15	15
81.06	8106.00	Bismuth and articles thereof, including waste and scrap.	10	10	10	15	15
81.07		Cadmium and articles thereof, including waste and scrap.					
	8107.10	Unwrought cadmium ; waste and scrap ; powders	10	10	10	15	15
81.08	8107.90	Other	10	10	10	15	15
		Titanium and articles thereof, including waste and scrap.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	8108.10	Unwrought titanium, waste and scrap, powders	10	10	10	15	15
81.09	8108.90	Other : Zirconium and articles thereof, including waste and scrap.					
	8109.10	Unwrought Zirconium ; waste and scrap ; powders	10	10	10	15	15
	8109.90	Other	10	10	10	15	15
81.10	8110.00	Antimony and articles thereof, including waste and scrap	10	10	10	15	15
81.11	8111.00	Manganese and articles thereof, including waste and scrap	10	10	10	15	15
81.12	8112.00	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	10	10	10	15	15
		Beryllium :					
	8112.11	Unwrought ; waste and scrap ; powders	10	10	10	15	15
	8112.19	Other	10	10	10	15	15
	8112.20	Chromium	10	10	10	15	15
	8112.30	Germanium	10	10	10	15	15
	8112.40	Vanadium	10	10	10	15	15
		Other :					
	8112.91	Unwrought ; waste and scrap ; powders	10	10	10	15	15
	8112.99	Other	10	10	10	15	15
81.13	8113.00	Cermet and article thereof, including waste and scrap. ..	10	10	10	15	15

CHAPTER 82

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

Notes

1.—Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :

(a) Base metal ;

(b) Metal carbides or cermets ;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet ; 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 of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No.84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 85.10.

3.—Sets consisting of one more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No. 82.15.

Heading H.S.
No. Code

Customs Duty Rate
1988-1990- 1992 1993 1994
1989 1991

82.01	Hand tools, the following : spade, shovels, mattocks, picks, hoes, forks and rakes; axes bill hooks and similar hewing tools, secateurs of any kind ; scythes, sickles, hay knives, hedges shears, timber wedges and other tools, of a kind used in agriculture, horticulture or forestry.					
8201.10	Spades and shovels	45	45	45	40	40
8201.20	Forks	45	45	45	40	40
8201.30	Mattocks, picks, hoes and rakes	45	45	45	40	40
8201.40	Axes, bill hooks and similar hew- ing tools	45	45	45	40	40
8201.50	One-handed secateurs (including poultry shears)	45	45	45	40	40
8201.60	Hedge shears, two handed prun- ing shears and similar two- handed shears	45	45	45	40	40
8201.90	Other hand tools of a kind used in agriculture, horticulture of forestry	45	45	45	40	40
82.02	Hand saws ; blades for saws of all kinds (including slit- ting slotting or toothless saw blades).					
8202.10	Hand saws	45	45	45	40	40
8202.20	Band saw blades	45	45	45	40	40
	Circular saw blades (including slitting or clotting saw blades) :					
8202.31	With working part of steel	45	45	45	40	40
8202.32	With working part of other materials	45	45	45	40	40
8202.40	Chain saw blades	45	45	45	40	40
	Other saw blades :					
8202.91	Straight saw blades, for working metal	45	45	45	40	40
8202.99	Other	45	45	45	40	40

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.					
8203.10	Files, rasps and similar tools	45	45	45	40	40
8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools	45	45	45	40	40
8203.30	Metal cutting shears and similar tools	45	45	45	40	40
8203.40	Pipe-cutters, bolt croppers, perforating punches and similar tools	45	45	45	40	40
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.					
	Hand-operated spanners and wrenches :					
8204.11	Non-adjustable	45	45	45	40	40
8204.12	Adjustable	45	45	45	40	40
8204.20	Interchangeable spanners sockets, with or without handles	45	45	45	40	40
82.05	Hand tools (including glaziers diamonds) not elsewhere specified or included; blow lamps): vices clamps and the like; other than accessories for and parts or machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.					
8205.10	Drilling, threading or tapping tools	45	45	45	40	40
8205.20	Hammers and sledge hammers	45	45	45	40	40
8205.30	Planes, chisels, gouges and similar cutting tools for working wood	45	45	45	40	40
8205.40	Screwdrivers	45	45	45	40	40
	Other hand tools (including glaziers diamonds):					
8205.51	Household tools	45	45	45	40	40
8205.59	Other	45	45	45	40	40

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	8205.60	Blow lamps	45	45	45	40	40
	8205.70	Vices, clamps and the like ..	45	45	45	40	40
	8205.80	Anvils ; portable forges ; hand or pedal-operated grinding wheels with frameworks	45	45	45	40	40
	8205.90	Sets of articles of two or more of the foregoing subheadings	45	45	45	40	40
82.06	8206.00	Tools of two or more of the headings Nos. 82.02 to 82.05 put up in sets for retail sale	45	45	45	40	40
82.07		Interchangeable tools for hand tools whether or not power- operated, or for machine- tools (for example, for dress- ing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving) including dies for drawing or extruding metal and rock drilling or earth boring tools.					
		Rock drilling or earth boring tools :					
	8207.11	With working part of sintered metal carbide or cermets ..	45	45	45	40	40
	8207.12	With working part of other material	45	45	45	40	40
	8207.20	Dies for drawing or extruding metal	45	45	45	40	40
	8207.30	Tools for pressing, stamping or punching	45	45	45	40	40
	8207.40	Tools for tapping or threading	45	45	45	40	40
	8207.50	Tools for drilling, other than for rock drilling	45	45	45	40	40
	8207.60	Tools for boring or broaching	45	45	45	40	40
	8207.70	Tools for milling	45	45	45	40	40
	8207.80	Tools for turning	45	45	45	40	40
	8207.90	Other interchangeable tools ..	45	45	45	40	40
82.08		Knives and cutting blades for machines or for mechanical appliances.					
	8208.10	For metal working	45	45	45	40	40
	8208.20	For wood working	45	45	45	40	40
	8208.30	For kitchen appliances or for machines used by the food industry	45	45	45	40	40
	8208.40	For agricultural, horticultural or forestry machines	45	45	45	40	40
	8208.90	Other	45	45	45	40	40
82 09	8209.00	(Plates sticks, tips and the like for tools, unmounted, of sintered) metal carbides or cermets	20	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
82.10	8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	10	10	10	15	15
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.					
	8211.10	Sets of assorted articles .. .	45	45	45	40	40
		Other :					
	8211.91	Tables knives having fixed blades	45	45	45	40	40
	8211.92	Other knives having fixed blades	45	45	45	40	40
	8211.93	Knives having other than fixed blades	45	45	45	45	45
	8211.94	Blades	45	45	45	40	40
82.12		Razors and razor blades (including razor blade blanks in strips).					
	8212.10	Razors	45	45	45	40	40
	8212.20	Safety razor blades, including razor blade blanks in strips ..	45	45	45	40	40
	8212.90	Other parts	45	45	45	40	40
82.13	8213.00	Scissors, tailors' shears and similar shears, and blades therefor	45	45	45	40	40
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives) ; manicure or pedicure sets and instruments (including nail files).					
	8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	45	45	45	40	40
	8214.20	Manicure or pedicure sets and instruments (including nail files)	45	45	45	40	40
	8214.90	Other	45	45	45	40	40
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.					
	8215.10	Sets of assorted articles containing at least one article plated with precious metal	45	45	45	40	40
	8215.20	Other sets of assorted articles ..	45	45	45	40	40
		Other :					
	8215.91	Plated with precious metal ..	45	45	45	40	40
	8215.99	Other	45	45	45	40	40

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes

1.—For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading Nos. 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2.—For the purposes of heading No. 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Customs Duty Rate

Heading No.	H.S. Code	1988-1989	1990-1991	1992	1993	1994
83.01	Padlocks and locks (key, combination or electrically operated), of base metal ; clasps and frames with clasps, incorporating locks, of base metal ; keys for any of the foregoing articles, of base metal.					
	8301.10 Padlocks	30	30	30	30	30
	8301.20 Locks of a kind used for motor vehicles	30	30	30	30	30
	8301.30 Locks of a kind used for furniture	30	30	30	30	30
	8301.40 Other locks	30	30	30	30	30
	8301.50 Clasps and frames with clasps, incorporating locks	30	30	30	30	30
	8301.60 Parts	30	30	30	30	30
	8301.70 Keys presented separately	30	30	30	30	30
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like ; base metal hat-racks, hat-pegs, brackets and similar fixtures ; castors with mountings of base metal ; automatic door closer of base metal.					
	8302.10 Hinges	30	30	30	30	30
	8302.20 Castors	30	30	30	30	30
	8302.30 Other mountings, fittings and similar articles suitable for motor vehicles	30	30	30	30	30
	Other mountings, fittings and similar articles :					
	8302.41 Suitable for buildings	30	30	30	30	30
	8302.42 Other, suitable for furniture	30	30	30	30	30
	8302.49 Other	30	30	30	30	30
	8302.50 Hat-racks, hat-pegs ; brackets and similar fixtures	30	30	30	30	30
	8302.60 Automatic door closers	30	30	30	30	30
83.03	8303.00 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
83.04	8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays ; office-stamp stands and similar office or desk equipment, of base metal ; other than office furniture of heading No. 94.03	40	40	40	40	40
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal ; staples in strips (for example, for offices, upholstery, packaging), of base metal.					
	8305.10	Fittings for loose-leaf binders or files	20	20	20	25	25
	8305.20	Staples in strips	20	20	20	25	25
	8305.90	Other, including parts	20	20	20	25	25
83.06		Bells, gongs and the like, non-electric, of base metal ; statuettes and other ornaments, of base metal ; photograph, picture or similar frames, of base metal ; mirrors of base metal.					
	8306.10	Bells, gongs and the like	40	40	40	40	40
		Statuettes and other ornaments :					
	8306.21	Plated with precious metal	40	40	40	40	40
	8306.29	Other	40	40	40	40	40
	8306.30	Photograph, picture or similar frames; mirrors	40	40	40	40	40
83.07		Flexible tubing of base metal, with or without fittings.					
	8307.10	Of iron or steel	40	40	40	40	40
	8307.90	Of other base metal	40	40	40	40	40
83.08		Clasps, frames with clasps, buckles buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles : tubular or bifurcated rivets, of base metal ; beads and spangles of base metal.					
	8308.10	Hooks, eyes and eyelets	25	25	25	25	25
	8308.20	Tubular or bifurcated rivets	25	25	25	25	25
	8308.90	Other, including parts	25	25	25	25	25

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers seals and other packing accessories, of base metal.					
	8309.10	Crown corks	25	25	25	25	25
	8309.90	Other	25	25	25	25	25
83.10	8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05 .. .	45	45	45	40	40
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux materials, 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.					
	8311.10	Coated electrodes of base metal for electric arc-welding ..	25	25	25	25	25
	8311.20	Cored wire of base metal, for electric arc welding .. .	25	25	25	25	25
	8311.30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame ..	25	25	25	25	25
	8311.90	Other, including parts .. .	25	25	25	25	25

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES ; ELECTRICAL EQUIPMENT ; PARTS THEREOF : SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes

1.—This Section does not cover :

(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No. 40.10) or other articles of a kind used in machinery or mechanical electrical appliance or for other technical uses, of unhardened vulcanised rubber (heading No. 40.16) ;

(b) Articles of leather or of composition leather (heading No. 42.04) or of fur-skin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other technical uses ;

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

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV) ;

(e) Transmission or conveyor belts or textile material. (heading No. 59.10) or other articles of textile material for technical uses (heading No. 59.11) ;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.02 to 71.04, or articles wholly of such stones of heading No. 71.16, except unmounted worked sapphires and diamonds for style (heading No. 85.22) ;

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) ;

(h) Drill pipe (heading No. 73.04) ;

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

(k) Articles of Chapter 82 or 83 ;

(l) Articles of Section XVII ;

(m) Articles of Chapter 90 ;

(n) Clocks, watches or other articles of Chapter 91 ;

(o) Interchangeable tools of heading No. 82.07 or brushes of a kind used as parts of machines of heading No. 96.03 ; 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 heading No. 68.04 or 69.09) ; or

(p) Articles of Chapter 95.

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 of heading Nos 84.84, 85.44, 85.45 or 85.46 or 85.47) are to be classified according to the following rules :

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings Nos. 84.85 and 85.48) 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 of the same heading (including a machine of heading No. 84.79 or 85.43) are to be classified with the machines of that kind. However parts which are equally suitable for use principally with the goods of headings Nos 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17 ;

(c) All other parts are to be classified in heading No. 84.85 or 85.48.

3.—Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adopted 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.—Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5.—For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL

APPLIANCES ; PARTS THEREOF

Notes

1.—This Chapter does not cover :

- (a) Millstones, grindstones or other articles of Chapter 68 ;
- (b) Appliances or machinery (for example, pumps) or parts thereof, of ceramic material (Chapter 69) ;
- (c) Laboratory glassware (heading No. 70.17) ; machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 70.19 or 70.20) ;
- (d) Articles of heading No. 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81) ;
- (e) Electro-mechanical tools for working in the hands, of heading No. 85.08 or electro-mechanical domestic appliances of heading No. 85.09 ; or
- (f) Hand-operated mechanical floor sweepers, not motorised (heading No. 96.03).

2.—Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.24 and at the same time to a description in one or other of the headings Nos. 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.19 does not, however, cover :

- (a) Germination plant, incubators or brooders (heading No. 84.36) ;
- (b) Grain dampening machines (heading No. 84.37) ;
- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.38) ;
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.51) ; or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.22 does not cover :

- (a) Sewing machines for closing bags or similar containers (heading No. 84.52) ; or
- (b) Office machinery of heading No. 84.72.

3.—A machine-tool for working any material which answers to a description in heading No. 84.56 and at the same time to a description in heading Nos 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading No. 84.56.

4.—Heading No. 84.57 applies only to machine-tools for working metal (other than lathes) which can carry out different types of machining operations either :

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres) ;
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station) ; or
- (c) by the automatic transfer of the workpiece of different unit heads (multi-station transfer machines).

5.—(A) For the purposes of heading No. 84.71, the expression "automatic data processing machines" means :

- (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program ; (2) being freely programmed in accordance with the requirements of the user ; (3) performing

arithmetical computations specified by the user ; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run ;

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

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

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

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

(b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system). Such units presented separately are also to be classified in heading No. 84.71.

Heading No. 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function. Such machines are classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6.—Heading No. 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading No. 73.26.

7.—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 the principal purpose of which 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. 84.79. Heading No. 84.79 also covers 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.

Subheading Note

1.—Subheading No. 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992- 1993	1994	1995
84-01	Nuclear reactors ; fuel elements (cartridges), non-irradiated, for nuclear reactors ; machinery and apparatus for isotopic separation.					
8401.10	Nuclear reactors	10	10	10	15	15
8401.20	Machinery and apparatus for isotopic separation, and parts thereof	10	10	10	15	15
8401.30	Fuel elements (cartridges), non-irradiated	10	10	10	15	15
8401.40	Parts of nuclear reactors	10	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam) super-heated water boilers.					
		Steam or other vapour generating boilers :					
8402.11		Watertube boilers with a steam production exceeding 45 per hour	10	10	10	15	15
8402.12		Watertube boilers with a steam production not exceeding 45 per hour	10	10	10	15	15
8402.19		Other vapour generating boilers, including hybrid boilers ..	10	10	10	15	15
8402.20		Super-heated water boilers ..	10	10	10	15	15
8402.90		Parts	10	10	10	15	15
84.03		Central heating boilers other than those of heading No. 84.02.					
8403.10		Boilers	10	10	10	15	15
8403.90		Parts	10	10	10	15	15
84.04		Auxillary plant for use with boilers of heading No. 84.02 or 84.03 (for example economisers, super-heaters, soot removers, gas recovers) ; condensers for steam or other vapour power units.					
8404.10		Auxillary plant for use with boilers of heading No. 84.02 or 84.03	10	10	10	15	15
8404.20		Condensers for steam or other vapour power units	10	10	10	15	15
8404.90		Parts	10	10	10	15	15
84.05		Producer gas or water gas generators, with or without their purifiers ; acetylene gas generators and similar water process gas generators, with or without their purifiers.					
8405.10		Producer gas or water gas generators, with or without their purifiers ; acetylene gas generators and similar water process gas generators, with or without their purifiers..	10	10	10	15	15
8405.90		Parts	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
84.06	Steam turbines and other vapour turbines.					
	Turbines :					
	8406.11 For marine propulsion	10	10	10	15	15
	8406.19 Other	10	10	10	15	15
	8406.90 Parts	10	10	10	15	15
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.					
	8407.10 Aircraft engines	10	10	10	15	15
	Marine propulsion engines :					
	8407.21 Outboard motors	10	10	10	15	15
	8407.29 Other	10	10	10	15	15
	Reciprocating piston engines of a kind used for the propul- sion of vehicles of Chapter 87 :					
	8407.31 Of a cylinder capacity not exceed- ing 50 cc	25	25	25	25	25
	8407.32 Of a cylinder capacity exceed- ing 50 cc but not exceeding 250 cc	25	25	25	25	25
	8407.33 Of a cylinder capacity exceed- ing 250 cc but not exceeding 1,000 cc	25	25	25	25	25
	8407.34 Of a cylinder capacity exceed- ing 1,000 cc	25	25	25	25	25
	8407.90 Other engines	25	25	25	25	25
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel) en- gines)					
	8408.10 Marine propulsion engines	25	25	25	25	25
	8408.20 Engines of a kind used for the propulsion of vehicles of Chapter 87	25	25	25	25	25
	8408.90 Other engines	25	25	25	25	25
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.					
	8409.10 For aircraft engines	20	20	20	25	25
	Other:					
	8409.91 Suitable for use solely or princi- pally with spark-ignition internal combustion piston engines	20	20	20	25	25
	8409.99 Other	20	20	20	25	25
84.10	Hydraulic turbines, water wheels, and regulators therefor					
	Hydraulic turbines and water wheels :					
	8410.11 Of a power not exceeding 1,000 kw	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	8410.12	Of a power exceeding 1,000 but not exceeding 10,000 kw				
		10	10	10	15	15
	8410.13	Of a power exceeding 10,000 kw				
		10	10	10	15	15
84.11	8410.10	Parts including regulators Turbo-jets, turbo-propellers and other gas turbines.				
		10	10	10	15	15
	Turbo-jets :					
	8411.11	Of a thrust not exceeding 25 kn				
		10	10	10	15	15
	8411.12	Of a thrust exceeding 25 kn				
		10	10	10	15	15
	Turbo-propellers :					
	8411.21	Of a power not exceeding 1,100 kw				
		10	10	10	15	15
	8411.22	Of a power exceeding 1,100kw Other gas turbines :				
		10	10	10	15	15
	8411.81	Of a power not exceeding 5,000 kw				
		10	10	10	15	15
	8411.82	Of a power exceeding 5,000 kw				
		10	10	10	15	15
	Parts :					
	8411.91	Of turbo-jets or turbo-propel- lers				
		10	10	10	15	15
	8411.99	Other				
		10	10	10	15	15
84.12	Other engines and motors.					
	8412.10	Reaction engines other than turbo-jets				
		10	10	10	15	15
	Hydraulic power engines and motors :					
	8412.21	Linear acting (cylinders) ..				
		10	10	10	15	15
	8412.29	Other				
		10	10	10	15	15
	Pneumatic power engines and motors :					
	8412.31	Linear acting (cylinders) ..				
		10	10	10	15	15
	8412.39	Other				
		10	10	10	15	15
	8412.80	Other				
		10	10	10	15	15
	8412.90	Parts				
		10	10	10	15	15
84.13	Pumps for liquids, whether or not fitted with a measuring device ; liquid elevators.					
	Pumps fitted or designed to be fitted with a measuring device :					
	8413.11	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages				
		10	10	10	15	15
	8413.19	Other				
		10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
8413.20	Hand pumps, other than those of subheading No. 8413.11 or 8413.19	10	10	10	15	15
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines ..	10	10	10	15	15
8413.40	Concrete pumps	10	10	10	15	15
8413.50	Other reciprocating positive displacement pumps	10	10	10	15	15
8413.60	Other rotary positive displacement pumps	10	10	10	15	15
8413.70	Other centrifugal pumps	10	10	10	15	15
8413.81	Other pumps ; liquid elevators : Pumps	10	10	10	15	15
8413.82	Liquid elevators	10	10	10	15	15
8413.91	Parts : Of pumps	10	10	10	15	15
8413.92	Of liquid elevators	10	10	10	15	15
84.14	Air or vacuum pumps, air or other gas compressors and fans ; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.					
8414.10	Vacuum pumps	10	10	10	15	15
8414.20	Hand or foot-operated air pumps	10	10	10	15	15
8414.30	Compressors of a kind used in refrigerating equipment ..	10	10	10	15	15
8414.40	Air compressors mounted on a wheeled chassis for towing ..	10	10	10	15	15
8414.51	Fans : Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W ..	10	10	10	15	15
8414.59	Other	10	10	10	15	15
8414.60	Woods having a maximum horizontal side not exceeding 120 cm	10	10	10	15	15
8414.80	Other	10	10	10	15	15
8414.90	Parts	10	10	10	15	15
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.					
8415.10	Window or wall types, self-contained	60	60	60	55	50

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	Other :					
	8415.81 Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle ..	60	60	60	55	50
	8415.82 Other, incorporating a refrigerating unit ..	60	60	60	55	50
	8415.83 Not incorporating a refrigerating unit ..	60	60	60	55	50
	8415.90 Parts ..	50	50	50	55	50
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas ; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.					
	8416.10 Furnace burners for liquid fuel ..	10	10	10	15	15
	8416.20 Other furnace burners, including combination burners ..	10	10	10	15	15
	8416.30 Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances ..	10	10	10	15	15
	8416.90 Parts ..	10	10	10	15	15
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.					
	8417.10 Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals ..	10	10	10	15	15
	8417.20 Bakery ovens, including biscuit ovens ..	10	10	10	15	15
	8417.80 Other ..	10	10	10	15	15
	8417.90 Parts ..	10	10	10	15	15
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other ; heat pumps other than air conditioning machines of heading No. 84.15.					
	8418.10 Combined refrigerator-freezers, fitted with separate external doors ..	60	60	60	55	50
	Refrigerators, household type :					
	8418.21 Compression-type ..	60	60	60	55	50
	8418.22 Absorption-type, electrical ..	60	60	60	55	50
	8418.29 Other ..	60	60	60	55	50
	8418.30 Freezers of the chest type, not					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	exceeding 800 l capacity ..	60	60	60	55	50
8418.40	Freezers of the upright type, not exceeding 900 l capacity ..	60	60	60	55	50
8418.50	Refrigerating or freezing display counters, cabinets, show-cases and the like ..	60	60	60	55	50
	Other refrigerating or freezing equipment ; heat pumps :					
8418.61	Compression type units whose condensers are heat exchangers	60	60	60	55	50
8418.69	Other	60	60	60	55	50
	Parts :					
8418.91	Furniture designed to receive refrigerating or freezing equipment	50	50	50	45	40
8418.99	Other	50	50	50	45	40
84.19	Machinery, plant or labora- tory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roast- ing, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporat- ing, vaporising, condensing or cooling, other than ma- chinery or plant of a kind used for domestic purposes instantaneous or storage water heaters, non-electric. Instantaneous or storage water heaters, non-electric :					
8419.11	Instantaneous gas water heaters	10	10	10	15	15
8419.19	Other	10	10	10	15	15
8419.20	Medical, surgical or laboratory sterilisers	10	10	10	15	15
	Dryers :					
8419.31	For agricultural products ..	10	10	10	15	15
8419.32	For wood, paper pulp, paper or paperboard	10	10	10	15	15
8419.39	Other	10	10	10	15	15
8419.40	Distilling or rectifying plant ..	10	10	10	15	15
8419.50	Heat exchange units	10	10	10	15	15
8419.60	Machinery for liquefying air or gas	10	10	10	15	15
	Other machinery, plant and equipment :					
8419.81	For making hot drinks or for cooking or heating food ..	10	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	8419.89	Other	10	10	10	15	15
	8419.90	Parts	10	10	10	15	15
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.					
	8420.10	Calendering or other rolling Machines	10	10	10	15	15
		Parts :-					
	8420.91	Cylinders	10	10	10	15	15
	8420.99	Other	10	10	10	15	15
84.21		Centrifuges, including centrifugal dryers filtering or purifying machinery and apparatus, for liquids or gases. Centrifuges including centrifugal dryers					
	8421.11	Cream separators	10	10	10	15	15
	8421.12	Clothes-dryers	10	10	10	15	15
	8421.19	Other	10	10	10	15	15
		Filtering or purifying machinery and apparatus for liquids :					
	8421.21	For filtering or purifying water	10	10	10	15	15
	8421.22	For filtering or purifying beverages other than water ..	10	10	10	15	15
	8421.23	Oil or petrol-filters for internal combustion engines	10	10	10	15	15
	8421.29	Other	10	10	10	15	15
		Filtering or purifying machinery and apparatus for gases :					
	8421.31	In-take air filters for internal combustion engines	10	10	10	15	15
	8421.39	Other	10	10	10	15	15
		Parts :					
	8421.91	Of centrifuges, including centrifugal dryers	10	10	10	15	15
	8421.99	Other	10	10	10	15	15
84.22		Dish washing machines ; machinery for cleaning or drying bottles or other containers ; machinery for filling closing, sealing, capsuling or labelling bottles, cans, boxes, bags or					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	other containers ; other pack- ing or wrapping machinery ; machinery for aerating be- verages.					
	Dish washing machines :					
8422.11	Of the household type	50	50	50	45	40
8422.19	Other	10	10	10	15	15
8422.20	Machinery for cleaning or drying bottles or other containers ..	10	10	10	15	15
8422.30	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers ; machinery for aerating beverages ..	10	10	10	15	15
8422.40	Other packing or wrapping ma- chinery	10	10	10	15	15
8422.90	Parts	20	20	20	25	25
84.23	Weighing machinery (exclud- ing balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines ; wei- ghing machine weights of all kinds.					
8423.10	Personal weighing machines, in- cluding baby scales ; house- hold scales	10	10	10	15	15
8423.20	Scales for continuous weighing of goods on conveyors ..	10	10	10	15	15
8423.30	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	10	10	10	15	15
	Other weighing machinery :					
8423.81	Having a maximum weighing capacity not exceeding 30 kg	10	10	10	15	15
8423.82	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	10	10	10	15	15
8423.89	Other	10	10	10	15	15
8423.90	Weighing machine weights of all kinds; parts of weighing ma- chinery	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.					
	8424.10	Fire extinguishers, whether or not charged				
		10	10	10	15	15
	8424.20	Spray guns and similar appliances				
		10	10	10	15	15
	8424.30	Steam or sand blasting machines and similar jet projecting machines				
		10	10	10	15	15
	Other appliances :					
	8424.81	Agricultural or horticultural				
		10	10	10	15	15
	8424.89	Other				
		10	10	10	15	15
	8424.90	Parts				
		10	10	10	15	15
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.					
	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :					
	8425.11	Powered by electric motor				
		10	10	10	15	15
	8425.19	Other				
		10	10	10	15	15
	8425.20	Pit-head winding gear; winches specially designed for use underground				
		10	10	10	15	15
	Other winches; capstans :					
	8425.31	Powered by electric motor				
		10	10	10	15	15
	8425.39	Other				
		10	10	10	15	15
	Jacks; hoists of a kind used for raising vehicles :					
	8425.41	Built-in jacking systems of a type used in garages				
		10	10	10	15	15
	8425.42	Other jacks and hoists, hydraulic				
		10	10	10	15	15
	8425.49	Other				
		10	10	10	15	15
84.26	Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.					
	Overhead travelling cranes, transporter cranes, gantry cranes,					

Customs Duty Rate

Heading No.	H.S. Code	1988- 1989	1990- 1991	1992	1993	1994
	bridge cranes, mobile lifting frames and straddle carriers :					
8426.11	Overhead travelling cranes on fixed support	10	10	10	15	15
8426.12	Mobile lifting frames on tyres and straddle carriers	10	10	10	15	15
8426.19	Other	10	10	10	15	15
8426.20	Tower cranes	10	10	10	15	15
8426.30	Portal or pedestal jib cranes .. Other machinery, self-propelled:	10	10	10	15	15
8426.41	On tyres	10	10	10	15	15
8426.49	Other	10	10	10	15	15
8426.91	Other machinery : Designed for mounting on road vehicles	10	10	10	15	15
8426.99	Other	10	10	10	15	15
84.27	Fork-lift trucks ; other works trucks fitted with lifting or handling equipment.					
8427.10	Self-propelled trucks powered by an electric motor	10	10	10	15	15
8427.20	Other self-propelled trucks ..	10	10	10	15	15
8427.90	Other trucks	10	10	10	15	15
84.28	Other lifting, handling, load- ing or unloading machinery (for example, lifts, escalators conveyors, teleferics).					
8428.10	Lifts and skip hoists	10	10	10	15	15
8428.20	Pneumatic elevators and con- veyors	10	10	10	15	15
	Other continuous-action elevators and conveyors, for goods or materials :					
8428.31	Specially designed for under- ground use	10	10	10	15	15
8428.32	Other, bucket type	10	10	10	15	15
8428.33	Other, belt type	10	10	10	15	15
8428.39	Other	10	10	10	15	15
8428.40	Escalators and moving walk- ways	10	10	10	15	15
8428.50	Mine wagon pushers, locomo- tive or wagon traversers, wagon tippers and similar rail- way wagon handling equip- ment	10	10	10	15	15
8428.60	Teleferics, chair-lifts, ski- draglines ; traction mecha- nisms for funiculars	10	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
84.29	8428.90	Other machinery	10	10	10	15	15
		Self-propelled bulldozers, angledozers, graders, levellers scrapers, mechanical shovel excavators, shovel loaders, (tampering machines, and road rollers).					
		Bulldozers and angledozers :					
	8429.11	Track laying	10	10	10	15	15
	8429.19	Other	10	10	10	15	15
	8429.20	Graders and levellers	10	10	10	15	15
	8429.30	Scrapers	10	10	10	15	15
	8429.40	Tamping machines and road rollers	10	10	10	15	15
		Mechanical shovels, excavators and shovel loaders :					
	8429.51	Front-end shovel loaders	10	10	10	15	15
	8429.52	Machinery with a 360 revolving superstructure	10	10	10	15	15
84.30	8429.59	Other	10	10	10	15	15
		Other moving, grading, levelling, scraping, excavating tamping, compacting, extracting or boring machinery for earth, minerals or ores ; pile-drivers and pile-extractors, snow-ploughs and snow-blowers.					
	8430.10	Pile-drivers and pile extractors	10	10	10	15	15
	8430.20	Snow-ploughs and snow-blowers	10	10	10	15	15
		Coal or rock cutters and tunnelling machinery :					
	8430.31	Self-propelled	10	10	10	15	15
	8430.39	Other	10	10	10	15	15
		Other boring or sinking machinery :					
	8430.41	Self-propelled	10	10	10	15	15
	8430.49	Other	10	10	10	15	15
	8430.50	Other machinery, self-propelled	10	10	10	15	15
		Other machinery, not self-propelled :					
	8430.61	Tamping or compacting machinery	10	10	10	15	15
	8430.62	Scrapers	10	10	10	15	15
84.31	8430.69	Other	10	10	10	15	15
		Parts suitable for use solely or principally with the machinery of headings Nos 84.25 to 84.30.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
8431.10	Of machinery of heading No. 84.25	20	20	20	25	25
8431.20	Of machinery of heading No. 84.27	20	20	20	25	25
	Of machinery of heading No. 84.28 :					
8431.31	Of lifts, skip hoists or escalators	20	20	20	25	25
8431.39	Other	20	20	20	25	25
	Of machinery of heading No. 84.26, 84.29 or 84.30 :					
8431.41	Buckets, shovels, grabs and grips	20	20	20	25	25
8431.42	Bulldozers or angledozer blades	20	20	20	25	25
8431.43	Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49 ..	20	20	20	25	25
8431.49	Other	20	20	20	25	25
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation ; lawn or sports-ground roller.					
8432.10	Ploughs	10	10	10	15	15
	Harrows, scarifiers, cultivator weeders and hoes :					
8432.21	Disc harrows	10	10	10	15	15
8432.29	Other	10	10	10	15	15
8432.30	Seeders, planters and trasplanters	10	10	10	15	15
8432.40	Manure spreaders and fertilizer distributors	10	10	10	15	15
8432.80	Other machinery	10	10	10	15	15
8432.90	Parts	10	10	10	15	15
84.33	Harvesting or threshing machinery, including straw or fodder balers ; grass or hay mowers ; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.					
	Mowers for lawns, parks or sports-ground :					
8433.11	Powered, with the cutting device rotating in a horizontal plane	10	10	10	15	15
8433.19	Other	10	10	10	15	15
8433.20	Other mowers, including cutter bar for tractor mounting	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	8433.30	10	10	10	15	15
	8433.40	10	10	10	15	15
	Other haymaking machinery ..					
	Straw or fodder balers, including pick-up balers ..					
	Other harvesting machinery ; threshing machinery :					
	8433.51	10	10	10	15	15
	Combine harvester-threshers ..					
	8433.52	10	10	10	15	15
	Other threshing machinery ..					
	8433.53	10	10	10	15	15
	Root or tuber harvesting machines					
	8433.59	10	10	10	15	15
	Other					
	8433.60	10	10	10	15	15
	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce ..					
	8433.90	10	10	10	15	15
	Parts					
84.34	Milking machines and dairy machinery					
	8434.10	10	10	10	15	15
	Milking machines					
	8434.20	10	10	10	15	15
	Dairy machinery					
	8434.90	10	10	10	15	15
	Parts					
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages					
	8435.10	10	10	10	15	15
	Machinery					
	8435.90	10	10	10	15	15
	Parts					
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment ; poultry incubators and brooders.					
	8436.10	10	10	10	15	15
	Machinery for preparing animal feeding stuffs					
	Poultry-keeping machinery ; poultry incubators and brooders :					
	8436.21	10	10	10	15	15
	Poultry incubators and brooders					
	8436.29	10	10	10	15	15
	Other					
	8436.80	10	10	10	15	15
	Other machinery					
	Parts :					
	8436.91	10	10	10	15	15
	Of poultry-keeping machinery or poultry incubators and brooders					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
8436.99	Other	10	10	10	15	15
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables machinery used in the milling industry or for the working of cereals or dried leguminous vegetable other than farm-type machinery.					
8437.10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables ..	10	10	10	15	15
8437.80	Other Machinery	10	10	10	15	15
8437.90	Parts	10	10	10	15	15
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation for manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.					
8438.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	10	10	10	15	15
8438.20	Machinery for the manufacture of confectionery, cocoa or chocolate	10	10	10	15	15
8438.30	Machinery for sugar manufacture	10	10	10	15	15
8438.40	Brewery machinery	10	10	10	15	15
8438.50	Machinery for the preparation of meat or poultry ..	10	10	10	15	15
8438.60	Machinery for the preparation of fruits, nuts or vegetables	10	10	10	15	15
8438.80	Other machinery	10	10	10	15	15
8438.90	Parts	10	10	10	15	15
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard					
8439.10	Machinery for making pulp of fibrous cellulosic material	10	10	10	15	15
8439.20	Machinery for making paper or paperboard	10	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	8439.30	Machinery for finishing paper or paperboard	10	10	10	15	15
		Parts :					
	8439.91	Of machinery for making pulp of fibrous cellulosic material ..	10	10	10	15	15
84.40	8439.99	Other	10	10	10	15	15
		Book-binding machinery, including book sewing machines.					
	8440.10	Machinery	10	10	10	15	15
84.41	8440.90	Parts	10	10	10	15	15
		Other machinery for making up paper pulp, paper or paper-board, including cutting machines of all kinds.					
	8441.10	Cutting machines	10	10	10	15	15
	8441.20	Machines for making bags, sacks or envelopes	10	10	10	15	15
	8441.30	Machines for making cartons, boxes, cases, tubes, drums or similar containers; other than by moulding	10	10	10	15	15
	8441.40	Machines for moulding articles in paper pulp, paper or paper-board	10	10	10	15	15
	8441.80	Other machinery	10	10	10	15	15
84.42	8441.90	Parts	10	10	10	15	15
		Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65) for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components ; printing type, blocks plates, cylinders and other printing components ; blocks, plates, cylinders and lithographic stones prepared for printing purposes (for example, planed, grained or polished).					
	8442.10	Phototype-setting and composing machines	10	10	10	15	15
	8442.20	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device ..	10	10	10	15	15
	8442.30	Other machinery, apparatus and equipment	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
8442.40	Parts of the foregoing machinery, apparatus or equipment ...	10	10	10	15	15
8442.50	Printing type, blocks, plates, cylinders and other printing components ; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	10	10	10	15	15
84.43	Printing machinery ; machines for uses ancillary to printing. Offset printing machinery :					
8443.11	Reel fed	10	10	10	15	15
8443.12	Sheet fed, office type (sheet size not exceeding 22 x 36 cm) ..	10	10	10	15	15
8443.19	Other	10	10	10	15	15
	Letterpress printing machinery, excluding flexographic printing :					
8443.21	Reelfed	10	10	10	15	15
8443.29	Other	10	10	10	15	15
8443.30	Flexographic printing machinery	10	10	10	15	15
8443.40	Gravure printing machinery ..	10	10	10	15	15
8443.50	Other printing machinery ..	10	10	10	15	15
8443.60	Machines for uses ancillary to printing	10	10	10	15	15
8443.90	Parts	10	10	10	15	15
84.44	8444.00 Machines for extruding, drawing, texturing or cutting man-made textile materials.	10	10	10	15	15
84.45	Machines for preparing textile fibres : spinning, doubling or twisting machines and other machinery for producing textile yarns ; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.					
	Machines for preparing textile fibres.					
8445.11	Carding machines	10	10	10	15	15
8445.12	Combing machines	10	10	10	15	15
8445.13	Drawing or roving machines ..	10	10	10	15	15
8445.19	Other	10	10	10	15	15
8445.20	Textile spinning machines ..	10	10	10	15	15
8445.30	Textile doubling or twisting machines	10	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	8445.40	Textile winding (including weft-winding) or reeling machines	10	10	10	15	15
84.46	8445.90	Other Weaving machines (looms).	10	10	10	15	15
	8446.10	For weaving fabrics of a width not exceeding 30 cm .. For weaving fabrics of a width exceeding 30 cm, shuttle type :	10	10	10	15	15
	8446.21	Power looms	10	10	10	15	15
	8446.29	Other	10	10	10	15	15
	8446.30	For weaving fabrics of a width exceeding 30 cm, shuttleless type	10	10	10	15	15
84.47		Knitting machines, stitch- bonding machines and mach- ine for making gimped yarn, tulle, lace, embroidery, trim- mings, braid or net and machi- nes for tufting.					
		Circular knitting machines :					
	8447.11	With cylinder diameter not exceeding 165 mm	10	10	10	15	15
	8447.12	With cylinder diameter exceeding 165 mm	10	10	10	15	15
	8447.20	Flat knitting machines ; stitch- bonding machines	10	10	10	15	15
	8447.90	Other	10	10	10	15	15
84.48		Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this head- ing or of heading No. 81.44, 84.45, 84.46, or 84.47 (for example, spindles and sp- indle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald- frames, hosiery needles). Auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 or 84.47 :					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
8448.11	Dobbies and Jacquards ; card reducing, copying, punching or assembling machines for use therewith	20	20	20	25	25
8448.19	Other	20	20	20	25	25
8448.20	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery ..	20	20	20	25	25
	Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery :					
8448.31	Card clothing	20	20	20	25	25
8448.32	Of machines for preparing textile fibres, other than card clothing	20	20	20	25	25
8448.33	Spindles, spindle flyers, spinning rings and ring travellers ..	20	20	20	25	25
8448.39	Other	20	20	20	25	25
	Parts and accessories of weaving machines (looms) or of their auxiliary machinery :					
8448.41	Shuttles	20	20	20	25	25
8448.42	Reeds for looms, healds and heald-frames	20	20	20	25	25
8448.49	Other	20	20	20	25	25
	Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery :					
8448.51	Sinkers, needles and other articles used in forming stitches ..	20	20	20	25	25
8448.59	Other	20	20	20	25	25
84.49	8449.00 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats. ..	10	10	10	15	15
84.50	Household or laundry-type washing machines, including machines which both wash and dry.					
	Machines, each of a dry linen capacity not exceeding 10 kg :					
8450.11	Fully-automatic machines ..	40	40	40	40	40
8450.12	Other machines, with built-in centrifugal drier	40	40	40	40	40
8450.19	Other	40	40	40	40	40
8450.20	Machines, each of a dry linen capacity exceeding 10 kg ..	10	10	10	15	15
8450.90	Parts	20	20	20	25	25

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1989 1991

84.51

Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum ; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.

8451.10	Dry-cleaning machines ..	10	10	10	15	15
	Drying machines :					
8451.21	Each of a dry linen capacity not exceeding 10 kg ..	10	10	10	15	15
8451.29	Other ..	10	10	10	15	15
8451.30	Ironing machines and presses (including fusing presses) ..	10	10	10	15	15
8451.40	Washing, bleaching or dyeing machines ..	10	10	10	15	15
8451.50	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics ..	10	10	10	15	15
8451.80	Other machinery ..	10	10	10	15	15
8451.90	Parts ..	10	10	10	15	15

84.52

Sewing machines, other than book-sewing machines of heading No. 84.40 ; furniture, bases and covers specially designed for sewing machines ; sewing machine machine needles.

8452.10	Sewing machines of the household type ..	30	30	30	30	30
	Other sewing machines :					
8452.21	Automatic units ..	30	30	30	30	30
8452.29	Other ..	30	30	30	30	30
8452.30	Sewing machine needles ..	15	15	15	15	15
8452.40	Furniture, bases and covers for sewing machines and parts thereof ..	15	15	15	15	15
8452.90	Other parts of sewing machines	15	15	15	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
84.53	Machinery for preparing tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather other than sewing machines.					
8453.10	Machinery for preparing, tanning or working hides, skins or leather	10	10	10	15	15
8453.20	Machinery for making or repairing footwear	10	10	10	15	15
8453.80	Other Machinery	10	10	10	15	15
8453.90	Parts	10	10	10	15	15
84.54	Converter ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.					
8454.10	Converters	10	10	10	15	15
8454.20	Ingot moulds and ladles	10	10	10	15	15
8454.30	Casting machines	10	10	10	15	15
8454.90	Parts	10	10	10	15	15
84.55	Metal-rolling mills and rolls therefor.					
8455.10	Tube mills	10	10	10	15	15
	Other rolling mills :					
8455.21	Hot or combination hot and cold	10	10	10	15	15
8455.22	Cold	10	10	10	15	15
8455.30	Rolls for rolling mills	10	10	10	15	15
8455.90	Other parts	10	10	10	15	15
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.					
8456.10	Operated by laser or other light or photon beam processes	10	10	10	15	15
8456.20	Operated by ultrasonic processes	10	10	10	15	15
8456.30	Operated by electro-discharge processes	10	10	10	15	15
8456.90	Other	10	10	10	15	15
84.57	Machining centres unit construction machines (single station) and multi-station transfer machines, for working metal.					
8457.10	Machining centres	10	10	10	15	15
8457.20	Unit construction machines (single station)	10	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
84.58	8457.30	Multi-station transfer machines Lathes for removing metal. Horizontal lathes :	10	10	10	15	15
	8458.11	Numerically controlled ..	10	10	10	15	15
	8458.19	Other	10	10	10	15	15
	8458.91	Numerically controlled ..	10	10	10	15	15
	8458.99	Other	10	10	10	15	15
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 84.58.					
	8459.10	Way-type unit head machines ..	10	10	10	15	15
	8459.21	Numerically controlled ..	10	10	10	15	15
	8459.29	Other	10	10	10	15	15
	8459.31	Numerically controlled ..	10	10	10	15	15
	8459.39	Other	10	10	10	15	15
	8459.40	Other boring machines : ..	10	10	10	15	15
	8459.51	Milling machines, knee-type : Numerically controlled ..	10	10	10	15	15
	8459.59	Other	10	10	10	15	15
	8459.61	Other milling machines : Numerically controlled ..	10	10	10	15	15
	8459.69	Other	10	10	10	15	15
	8459.70	Other threading or tapping machines	10	10	10	15	15
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones abrasives or polishing products other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.					
		Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm :					
	8460.11	Numerically controlled ..	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
8460.19	Other Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm :	10	10	10	15	15
8460.21	Numerically controlled ..	10	10	10	15	15
8460.29	Other Sharpening (tool or cutter grind- ing) machines :	10	10	10	15	15
8460.31	Numerically controlled ..	10	10	10	15	15
8469.39	Other	10	10	10	15	15
8460.40	Honing or lapping machines ..	10	10	10	15	15
8460.90	Other	10	10	10	15	15
84.61	Machine-tools for planing, shap- ing, clottings broaching, gear cutting, gear grinding or gear finishing, sawings cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.					
8461.10	Planing machines	10	10	10	15	15
8461.20	Shaping or slotting machines ..	10	10	10	15	15
8461.30	Broaching machines	10	10	10	15	15
8461.40	Gear cutting, gear grinding or gear finishing machines	10	10	10	15	15
8461.50	Sawing or cutting-off machines ..	10	10	10	15	15
8461.90	Other	10	10	10	15	15
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping : machine-tools (including pres- ses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching, presses for work- ing metal or metal carbide, not specified above.					
8462.10	Forging or die-stamping machines (including presses, and hammers)	10	10	10	15	15
	Bending, folding, straightening or flattening machines (in- cluding presses) :					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
8462.21	Numerically controlled ..	..	10	10	10	15	15
8462.29	Other .. .. .	..	10	10	10	15	15
	Shearing machines (including presses), other than combined punching and shearing machines :						
8462.31	Numerically controlled ..	..	10	10	10	15	15
8462.39	Other .. .. .	..	10	10	10	15	15
	Punching or notching machines (including presses), including combined punching and shearing machines :						
8462.41	Numerically controlled ..	..	10	10	10	15	15
8462.49	Other .. .. .	..	10	10	10	15	15
	Other :						
8462.91	Hydraulic presses ..	..	10	10	10	15	15
8462.99	Other .. .. .	..	10	10	10	15	15
84.63	Other machine-tools for working metal, sintered metal carbides or cermets without removing material.						
8463.10	Draw-benches for bars, tubes, profiles, wire or the like ..	..	10	10	10	15	15
8463.20	Thread rolling machines ..	..	10	10	10	15	15
8463.30	Machines for working wire ..	..	10	10	10	15	15
8463.90	Other .. .. .	..	10	10	10	15	15
84.64	Machine-tools for working stone, ceramic concrete asbestos-cement or like mineral materials or for cold working glass.						
8464.10	Sawing machines .. ..	..	10	10	10	15	15
8464.20	Grinding or polishing machines ..	..	10	10	10	15	15
8464.90	Other .. .. .	..	10	10	10	15	15
84.65	Machine-tool (including machines for nailing, stapling, glueing or otherwise assembling for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.)						
8465.10	Machines which can carry out different types of machining operations without tool change						

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	between such operations ..	10	10	10	15	15
	Other :					
8465.91	Sawing machines	10	10	10	15	15
8465.92	Planing, milling or moulding (by cutting) machines ..	10	10	10	15	15
8465.93	Grinding, canding or polishing machines	10	10	10	15	15
8465.94	Bending or assembling machines	10	10	10	15	15
8465.95	Drilling or morticing machines	10	10	10	15	15
8465.96	Splitting, slicing or paring machines	10	10	10	15	15
8465.99	Other	10	10	10	15	15
84.66	Parts and accessories suitable for use solely or principally with the machines of heading Nos. 84.56 to 84.65, including work or tool holder, self-opening diehead, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.					
8466.10	Tool holders and self-opening dieheads	20	20	20	25	25
8466.20	Work holders	20	20	20	25	25
8466.30	Dividing heads and other special attachments for machine-tools	20	20	20	25	25
	Other :					
8466.91	For machines of heading No. 84.64	20	20	20	25	25
8466.92	For machines of heading No. 84.65	20	20	20	25	25
8466.93	For machines of headings Nos. 84.56 to 84.61	20	20	20	25	25
8466.94	For machines of heading No. 84.62 or 84.63	20	20	20	25	25
84.67	Tools for working in the hand, pneumatic or with self-contained non-electric motor.					
	Pneumatic :					
8467.11	Rotary type (including combined rotary-percussion)	10	10	10	15	15
8467.19	Other	10	10	10	15	15
	Other tools :					
8467.81	Chain saws	10	10	10	15	15
8467.89	Other	10	10	10	15	15
	Parts :					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	8467.91	Of chain saws	10	10	10	15	15
	8467.92	Of pneumatic tools	10	10	10	15	15
	8467.99	Other	10	10	10	15	15
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15 ; gas-operated surface tempering machines and appliances.					
	8468.10	Hand-held blow pipes ..	10	10	10	15	15
	8468.20	Other gas-operated machinery and apparatus.. ..	10	10	10	15	15
	8468.80	Other machinery and apparatus					
	4468.90	Parts	10	10	10	15	15
84.69		Typewriters and word-processing machines.					
	8469.10	Automatic typewriters and word-processing machines	10	10	10	15	15
		Other typewriters, electric :					
	8469.21	Weighing not more than 12kg, excluding case	10	10	10	15	15
	8469.29	Other	10	10	10	15	15
		Other typewriters, non-electric :					
	8469.31	Weighing not more than 12kg, excluding case	10	10	10	15	15
	8469.39	Other	10	10	10	15	15
84.70		Calculating machines ; accounting machines cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device.					
	8470.10	Electronic calculators capable of operation without an external source of power	10	10	10	15	15
		Other electronic calculating machines :					
	8470.21	Incorporating a printing device	10	10	10	15	15
	8470.29	Other	10	10	10	15	15
	8470.30	Other calculating machines ..	10	10	10	15	15
	8470.40	Accounting machines	10	10	10	15	15
	8470.50	Cash registers	10	10	10	15	15
	8470.90	Other	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.					
8471.10	Analogue or hybrid automatic data processing machines ..	10	10	10	15	15
8471.20	Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined	10	10	10	15	15
	Other :					
8471.91	Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit : storage units, input units, output units	10	10	10	15	15
8471.92	Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing	10	10	10	15	15
8471.93	Storage units, whether or not presented with the rest of a system	10	10	10	15	15
8471.99	Other	10	10	10	15	15
84.72	Other office machines (for example hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).					
8472.10	Duplicating machines	10	10	10	15	15
8472.20	Addressing machines and address plate embossing machines	10	10	10	15	15
8472.30	Machines for sorting or folding mail or for inserting mail in en-					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		velopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	10	10	10	15	15
84.73	8472.90	Other	10	10	10	15	15
		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72					
	8473.10	Parts and accessories of the machines of heading No. 84.69	20	20	20	25	25
		Parts and accessories of the machines of heading No. 84.70					
	8473.21	Of the electronic calculating machines of sub-heading No. 8470.10, 8470.21 or 8470.29	20	20	20	25	25
	8473.29	Other	20	20	20	25	25
	8473.30	Parts and accessories of the machines of heading No. 84.71	20	20	20	25	25
	8473.40	Parts and accessories of the machines of heading No. 84.72	20	20	20	25	25
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form ; machinery for agglomerating, shaping or moulding 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.					
	8474.10	Sorting, screening, separating or washing machines	10	10	10	15	15
	8474.20	Crushing or grinding machines	10	10	10	15	15
		Mixing or kneading machines :					
	8474.31	Concrete or mortar mixers	10	10	10	15	15
	8474.32	Machines for mixing mineral substances with bitumen	10	10	10	15	15
	8474.39	Other	10	10	10	15	15
	8474.80	Other Machinery	10	10	10	15	15
	8474.90	Parts	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
84.75	Machine for assembling electric or electronic lamps tubes or valve or flashbulb in glass envelopes ; machine for manufacturing or hot working glass or glassware					
8475.10	Machines for assembling electric or electronic lamps, tubes or flashbulbs, in glass envelopes	10	10	10	15	15
8475.20	Machines for manufacturing or hot working glass or glassware	10	10	10	15	15
8475.90	Parts	10	10	10	15	15
84.76	Automatic goods-vending machines (for example postage stamp cigarette food or beverage machines) including money-changing machines.					
	Machines :					
8476.11	Incorporating heating or refrigerating devices	10	10	10	15	15
8476.19	Other	10	10	10	15	15
8476.90	Parts	10	10	10	15	15
84.77	Machinery for working rubber for plastics or for the manufacture of product from these material not specified or included elsewhere in this Chapter.					
8477.10	Injection-moulding machines ..	10	10	10	15	15
8477.20	Extruders	10	10	10	15	15
8477.30	Blow moulding machines ..	10	10	10	15	15
8477.40	Vacuum moulding machines and other thermoforming machines	10	10	10	15	15
	Other machinery for moulding or otherwise forming :					
8477.51	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes					
8477.59	Other	10	10	10	15	15
8477.80	Other machinery	10	10	10	15	15
8477.90	Parts	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.					
8478.10	Machinery	10	10	10	15	15
8478.90	Parts	10	10	10	15	15
84.79	Machines and mechanical appliances having individual function, not specified or included elsewhere in this Chapter.					
8479.10	Machinery for public works, building or the like .. .	10	10	10	15	15
8479.20	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils .. .	10	10	10	15	15
8479.30	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	10	10	10	15	15
8479.40	Rope or cable-making machines Other machines and mechanical appliances :	10	10	10	15	15
8479.81	For treating metal, including electric wire coil-winders .. .	10	10	10	15	15
8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying, or stirring machines .. .	10	10	10	15	15
8479.89	Other	10	10	10	15	15
8479.90	Parts	10	10	10	15	15
84.80	Moulding boxes for metal foundry ; mould bases ; moulding pattern ; moulds for metal (other than ingot moulds), metal carbides glass, mineral materials, rubber or plastics.					
8480.10	Moulding boxes for metal foundry	10	10	10	15	15
8480.20	Mould bases	10	10	10	15	15
8480.30	Moulding patterns	10	10	10	15	15
	Moulds for metal or metal carbides :					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
8480.41	Injection or compression types ..	10	10	10	15	15
8480.49	Other	10	10	10	15	15
8480.50	Moulds for glass	10	10	10	15	15
8480.60	Moulds for mineral materials ..	10	10	10	15	15
	Moulds for rubber or plastics :					
8480.71	Injection or compression types ..	10	10	10	15	15
8480.79	Other	10	10	10	15	15
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.					
8481.10	Pressure reducing valves	20	20	20	25	25
8481.20	Valves for oleohydraulic or pneumatic transmissions	20	20	20	25	25
8481.30	Check valves	20	20	20	25	25
8481.40	Safety or relief valves	20	20	20	25	25
8481.80	Other appliances	20	20	20	25	25
8481.90	Parts	20	20	20	25	25
84.82	Ball or roller bearings.					
8482.10	Ball bearings	20	20	20	25	25
8482.20	Tapered roller bearings, including cone and tapered roller assemblies	20	20	20	25	25
8482.30	Spherical roller bearings	20	20	20	25	25
8482.40	Needle roller bearings	20	20	20	25	25
8482.50	Other cylindrical roller bearings ..	20	20	20	25	25
8482.80	Other, including combined ball/roller bearings	20	20	20	25	25
	Parts :					
8482.91	Balls, needles and rollers	20	20	20	25	25
8482.99	Other	20	20	20	25	25
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks ; bearing housings and plain shaft bearings ; gears and gearing ; ball screws ; gear boxes and other speed changers, including torque converters ; flywheels and pulleys, including pulley blocks ; clutches and shaft couplings (including universal joints).					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
8483.10		Transmission shafts (including cam shafts and crank shafts) and cranks	20	20	20	25	25
8483.20		Bearing housing, incorporating ball or roller bearings ..	20	20	20	25	25
8483.30		Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	20	20	20	25	25
8483.40		Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball screws; gear boxes and other speed changers, including torque converters	20	20	20	25	25
8483.50		Flywheels and pulleys, including pulley blocks	20	20	20	25	25
8483.60		Clutches and shaft couplings (including universal joints) ..	20	20	20	25	25
8483.90		Parts	20	20	20	25	25
84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings.					
8484.10		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal ..	20	20	20	25	25
8484.90		Other	20	20	20	25	25
84.85		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.					
8485.10		Ships' propellers and blades therefor	20	20	20	25	25
8485.90		Other	20	20	20	25	25

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF ;
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND
RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES*Notes*

1. This Chapter does not cover :

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like ; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person ;
- (b) Articles of glass of heading No. 70.11 ; or
- (c) Electrically heated furniture of Chapter 94.

2. Headings Nos. 85.01 to 85.04 do not apply to goods described in heading No. 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading No. 85.04.

3. Heading No. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

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

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No. 84.14), centrifugal clothes-dryers (heading No. 84.21), dish washing machines (heading No. 84.22), household washing machines (heading No. 84.50), roller or other ironing machines (heading No. 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No. 85.08) or to electro-thermic appliances (heading No. 85.16).

4. For the purposes of heading No. 85.34 "printed circuits" are 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 produce, rectify, modulate or amplify an electrical signal (for example, semiconductor 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 circuit comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

5. For the purposes of headings Nos. 85.41 and 85.42 :

- (A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field ;

(B) "Electronic integrated circuits and microassemblies" are :

(a) 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 semiconductor material (doped silicon, for example) and are inseparably associated ;

(b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnection, etc.), obtained by thin-or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components ;

(c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive components, which are combined and interconnected.

For the classification of the articles defined in this Note, headings Nos 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

6.—Records, tapes and other media of heading No. 85.23 or 85.24 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
85.01	Electric Motors and generators (excluding generating sets).					
8501.10	Motors of an output not exceeding 37.5 W	10	10	10	15	15
8501.20	Universal AC/DC Motors of an output exceeding 37.5 W Other DC Motors ; DC generators :	10	10	10	15	15
8501.31	Of an output not exceeding 750 W	10	10	10	15	15
8501.32	Of an output exceeding 750 W but not exceeding 75 kw	10	10	10	15	15
8501.33	Of an output exceeding 75 kw but not exceeding 375 kw	10	10	10	15	15
8501.34	Of an output exceeding 375 kw	10	10	10	15	15
8501.40	Other AC motors, single-phase Other AC motors, multi-phase :	10	10	10	15	15
8501.51	Of an output not exceeding 750 W	10	10	10	15	15
8501.52	Of an output exceeding 750 W but not exceeding 75 kw	10	10	10	15	15
8501.53	Of an output exceeding 75 kw .. AC generators (alternators) :	10	10	10	15	15
8501.61	Of an output not exceeding 75 kVA	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
8501.62	Of an output exceeding 75 kVA but not exceeding 375 kVA	10	10	10	15	15
8501.63	Of an output exceeding 375 kVA but not exceeding 750 kVA	10	10	10	15	15
8501.64	Of an output exceeding 750 kVA	10	10	10	15	15
85.02	Electric generating sets and rotary converters.					
	Generating sets with compression- ignition internal combustion piston engines (diesel or semi- diesel engines) :					
8502.11	Of an output not exceeding 75 kVA	10	10	10	15	15
8502.12	Of an output exceeding 75 kVA but not exceeding 375 kVA	10	10	10	15	15
8502.13	Of an output exceeding 375 kVA	10	10	10	15	15
8502.20	Generating sets with spark- ignition internal combustion piston engines	10	10	10	15	15
8502.30	Other generating sets	10	10	10	15	15
8502.40	Electric rotary converters	10	10	10	15	15
85.03	8503.00 Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02	20	20	20	25	25
85.04	Electrical transformers, static con- verters (for example, rectifiers) and inductors.					
8504.10	Ballasts for discharge lamps or tubes	10	10	10	15	15
	Liquid dielectric transformers :					
8504.21	Having a power handling capa- city not exceeding 650 kVA	10	10	10	15	15
8504.22	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	10	10	10	15	15
8504.23	Having a power handling capa- city exceeding 10,000 kVA	10	10	10	15	15
	Other transformers :					
8504.31	Having a power handling capacity not exceeding 1 kVA	10	10	10	15	15
8504.32	Having a power handling capa- city exceeding 1 kVA but not exceeding 16 kVA	10	10	10	15	15
8504.33	Having a power handling capa- city exceeding 16 kVA but not exceeding 500 kVA	10	10	10	15	15
8504.34	Having a power handling capa- city exceeding 500 kVA	10	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	8504.40	Static converters	10	10	10	15	15
	8504.50	Other inductors	10	10	10	15	15
	8504.90	Parts	10	10	10	15	15
85.05		Electro-magnets ; permanent magnets and articles intended to become permanent magnets after magnetisation ; electro-magnetic or permanent magnet chucks, clamps and similar holding devices ; electro-magnetic couplings, clutches and brakes ; electro-magnetic lifting heads.					
		Permanent magnets and articles intended to become permanent magnets after magnetisation :					
	8505.11	Of metal	10	10	10	15	15
	8505.19	Other	10	10	10	15	15
	8505.20	Electro-magnetic couplings, clutches and brakes ..	10	10	10	15	15
	8505.30	Electro-magnetic lifting heads	10	10	10	15	15
	8505.90	Other, including parts ..	10	10	10	15	15
85.06		Primary cells and primary batteries.					
		Of an external volume not exceeding 300 cm ³ :					
	8506.11	Manganese dioxide	70	70	70	60	50
	8506.12	Mercuric oxide	70	70	70	60	50
	8506.13	Silver oxide	70	70	70	60	50
	8506.19	Other	70	70	70	60	50
	8506.20	Of an external volume exceeding 300 cm ³	70	70	70	60	50
	8506.90	Parts	45	45	45	45	45
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).					
	8507.10	Lead-acid, of a kind used for starting piston engines ..	35	35	35	30	30
	8507.20	Other lead-acid accumulators ..	35	35	35	30	30
	8507.30	Nickel-cadmium	35	35	35	30	30
	8507.40	Nickel-iron	35	35	35	30	30
	8507.80	Other accumulators	35	35	35	30	30
	8507.90	Parts	35	35	35	30	30
85.08		Electro-mechanical tools for working in the hand, with self-contained electric motor.					
	8508.10	Drills of all kinds	10	10	10	15	15
	8508.20	Saws	10	10	10	15	15
	8508.80	Other tools	10	10	10	15	15
	8508.90	Parts	10	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992- 1993	1993	1994
85.09		Electro-mechanical domestic appliances, with self-contained electric motor.					
	8509.10	Vacuum cleaners	40	40	40	40	40
	8509.20	Floor polishers	40	40	40	40	40
	8509.30	Kitchen waste disposers ..	40	40	40	40	40
	8509.40	Food grinders and mixers ; fruit or vegetable juice extrac- tors	40	40	40	40	40
	8509.80	Other appliances	40	40	40	40	40
	8509.90	Parts	40	40	40	40	40
85.10		Shavers and hair clippers, with self-contained electric motor.					
	8510.10	Shavers	40	40	40	40	40
	8510.20	Hair clippers	40	40	40	40	40
	8510.90	Parts	40	40	40	40	40
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or com- pression-ignition internal combustion engines (for example, ignition magne- tos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, star- ter motors) ; generators (for example, dynamos, alter- nators) and cut-outs of a kind used in conjunction with such engines.					
	8511.10	Sparkign plugs	25	25	25	25	25
	8511.20	Ignition magnetos : magneto- dynamos ; magnetic flywheels	25	25	25	25	25
	8511.30	Distributors ; ignition coils ..	25	25	25	25	25
	8511.40	Starter motors and dual purpose starter generators	25	25	25	25	25
	8511.50	Other generators	52	52	25	25	52
	8511.80	Other equipment	25	25	25	25	25
	8511.90	Parts	25	25	25	25	25
85.12		Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), wind- screen wipers, defrosters, and demisters of a kind used for cycles or motor vehicles.					
	8512.10	Lighting or visual signalling equipment of a kind used on bicycles	25	25	25	25	25
	8512.20	Other lighting or visual signalling equipment	25	25	25	25	25
	8512.30	Sound signalling equipment ..	25	25	25	25	25
	8512.40	Windscreen, wipers, defrosters and demisters	25	25	25	25	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
85.13	8512.90	25	25	25	25	25
	Parts					
	Portable electric lamps designed to function by their own source of energy for example dry batteries accumulators, magnetos, other than lighting equipment of heading No. 85.12.					
	8513.10	35	35	35	30	30
	Lamps					
85.14	8513.90	35	35	35	30	30
	Parts					
	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens ; other industrial or laboratory induction or dielectric heating equipment.					
	8514.10	10	10	10	15	15
	Resistance heated furnaces and ovens					
	8514.20	10	10	10	15	15
	Induction or dielectric furnaces and ovens					
	8514.30	10	10	10	15	15
	Other furnaces and ovens					
	8514.40	10	10	10	15	15
	Other induction or dielectric heating equipment					
85.15	8514.90	10	10	10	15	15
	Parts					
	Electric (including electrically heater gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting ; electric machines and apparatus for hot spraying of metals or sintered metal carbides.					
	Brazing or soldering machines and apparatus :					
	8515.11	10	10	10	15	15
	Soldering irons and guns					
	8515.19	10	10	10	15	15
	Other					
	Machines and apparatus for resistance welding of metal :					
	8515.21	10	10	10	15	15
	Fully or partly automatic					
	8515.29	10	10	10	15	15
	Other					
	Machines and apparatus for arc (including plasma arc) welding of metals ;					
	8515.31	10	10	10	15	15
	Fully or partly automatic					
	8515.39	10	10	10	15	15
	Other					
	8515.80	10	10	10	15	15
	Other machines and apparatus					
	8515.90	10	10	10	15	15
	Parts					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
85.16	Electric instantaneous or storage water heaters and immersion heaters ; electric space heating apparatus and soil heating apparatus ; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers ; electric smoothing irons ; other electro-thermic appliances of a kind used for domestic purposes, electric heating resistors, other than those of heading No. 85.45.					
8516.10	Electric instantaneous storage water heaters and immersion heaters	40	40	40	40	40
	Electric space heating apparatus and electric soil heating apparatus :					
8516.21	Storage heating radiators	40	40	40	40	40
8516.29	Other	40	40	40	40	40
	Electro-thermic hair-dressing or hand drying apparatus :					
8516.31	Hair dryers	40	40	40	40	40
8516.32	Other hair-drying apparatus	40	40	40	40	40
8516.33	Hand-drying apparatus	40	40	40	40	40
8516.40	Electric smoothing irons	40	40	40	40	40
8516.50	Microwave ovens	40	40	40	40	40
8516.60	Other ovens ; cookers, cooking plates, boiling rings ; grills and roasters	40	40	40	40	40
	Other electro-thermic appliances :					
8516.71	Coffee or tea makers	40	40	40	40	40
8516.72	Toasters	40	40	40	40	40
8516.79	Other	40	40	40	40	40
8516.80	Electric heating resistors	40	40	40	40	40
8516.90	Parts	40	40	40	40	40
85.17	Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems.					
8517.10	Telephone sets	10	10	10	15	15
8517.20	Teleprinters	10	10	10	15	15
8517.30	Telephonic or telegraphic switching apparatus	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
8517.40	Other apparatus, for carrier-current line systems	10	10	10	15	15
	Other apparatus :					
8517.81	Telephonic	10	10	10	15	15
8517.82	Telegraphic	10	10	10	15	15
8517.90	Parts	10	10	10	15	15
85.18	8518.00 Microphones and stands therefor ; loud-speakers, whether or not mounted in their enclosures ; headphones, earphones and combined microphone/speaker sets ; audio-frequency electric amplifiers ; electric sound amplifier sets.					
8518.10	Microphones and stands therefor Loud-speakers, whether or not mounted in their enclosures ..	40	40	40	40	40
8518.21	Single loudspeakers, mounted in their enclosures	40	40	40	40	40
8518.22	Multiple loudspeakers, mounted in the same enclosure	40	40	40	40	40
8518.29	Other	40	40	40	40	40
8518.30	Headphones, earphones and combined microphone/speaker sets	40	40	40	40	40
8518.40	Audio-frequency electric amplifiers	40	40	40	40	40
8518.50	Electric sound amplifier sets	40	40	40	40	40
8518.90	Parts	40	40	40	40	40
85.19	8519.00 Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.					
8519.10	Coin-or disc-operated record-players	40	40	40	40	40
	Other record-players :					
8519.21	Without loudspeaker	40	50	40	40	40
8519.29	Other	40	40	40	40	40
8519.31	Turntables (record-decks) : With automatic record changing mechanism	40	40	40	40	40
8519.39	Other	40	40	40	40	40
8519.40	Transcribing machines	40	40	40	40	40

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	8519.91	Cassette-type	40	40	40	40
	8519.99	Other	40	40	40	40
85.20		Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.				
	8520.10	Dictating machines not capable of operating without an external source of power	40	40	40	40
	8520.20	Telephone answering machines Other magnetic tape recorders incorporating sound reprodu- cing apparatus :	40	40	40	40
	8520.31	Cassette-type	40	40	40	40
	8520.39	Other	40	40	40	40
	8520.90	Other	40	40	40	40
85.21		Video recording or reproducing apparatus.				
	8521.10	Magnetic tape-type	55	55	55	50
	8521.90	Other	55	55	55	50
85.22		Parts and accessories of apparatus of heading Nos. 85.19 to 85.21.				
	8522.10	Pick-up cartridges	20	20	20	25
	8522.90	Other	20	20	20	25
85.23		Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37. Magnetic tapes :				
	8523.11	Of a width not exceeding 4 mm	20	20	20	25
	8523.12	Of a width exceeding 4 mm but not exceeding 6.5 mm ..	20	20	20	25
	8523.13	Of a width exceeding 6.5 mm	20	20	20	25
	8523.20	Magnetic discs	20	20	20	25
	8523.90	Other	20	20	20	25
85.24		Records, tapes and other recorded media for sound or other simi- larly recorded phenomena, in- cluding matrices and masters for the production of records, but excluding products of Chap- ter 37.				
	8524.10	Gramophone records	20	20	20	25
	8524.21	Magnetic tapes : Of a width not exceeding 1 mm	20	20	20	25

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
8524.22	Of a width exceeding 4 mm but not exceeding 6.5 mm ..	20	20	20	25	25
8524.23	Of a width exceeding 6.5 mm	20	20	20	25	25
8524.90	Other	20	20	20	25	25
85.25	Transmission apparatus for radio- telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing appa- ratus ; television cameras.					
8525.10	Transmission apparatus ..	10	10	10	15	15
8525.20	Transmission apparatus incor- porating reception apparatus	10	10	10	15	15
8525.30	Television cameras	10	10	10	15	15
85.26	Radar apparatus, radio naviga- tional aid apparatus and radio remote control apparatus.					
8526.10	Radar apparatus.. .. . Other :	10	10	10	15	15
8526.31	Radio navigational aid appara- tus	10	10	10	15	15
8526.92	Radio remote control appara- tus	10	10	10	15	15
85.27	Reception apparatus for radio- telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. Radio-broadcast receivers cap- able of operating without an external source of power, in- cluding apparatus capable of receiving also radio-telepho- ny or radio-telegraphy.:					
8527.11	Combined with sound record- ing or reproducing apparatus	10	10	10	15	15
8527.19	Other Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehi- cles including apparatus	10	10	10	15	15

Heading No.	H.S. Code	<i>Customs Duty Rate</i>				
		1988- 1989	1990- 1991	1992	1993	1994
	capable of receiving also ra- dio-telephony or radio-tele- graphy :					
	8527.21 Combined with sound record- ing or reproducing appara- tus	10	10	10	15	15
	8527.29 Other	10	10	10	15	15
	Other radio-broadcast recei- vers, including apparatus capable of receiving also ra- dio-telephony or radio-tele- graphy :					
	8527.31 Combined with sound recording or reproducing apparatus ..	10	10	10	15	15
	8527.32 Not combined with sound recording or reproducing appa- ratus but combined with a clock	10	10	10	15	15
	8527.39 Other	10	10	10	15	15
	8527.90 Other apparatus	10	10	10	15	15
85.28	Television receivers (including video monitors and video pro- jectors), whether or not com- bined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus.					
	8528.10 Colour	45	45	45	40	40
	8528.20 Black and white or other mono- chrome	45	45	45	40	40
85.29	Parts suitable for use solely or principally with the apparatus of heading Nos. 85.25 to 85.28.					
	8529.10 Aerials ^a and aerial reflectors of all kinds ; parts suitable for use therewith	20	20	20	25	25
	8529.90 Other	20	20	20	25	25
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, in- land waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08).					
	8530.10 Equipment for railways or tram- ways	10	10	10	15	15
	8530.80 Other equipment	10	10	10	15	15
	8530.90 Parts	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.					
8531.10	Burglar or fire alarms and similar apparatus	30	30	30	30	30
8531.20	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	30	30	30	30	30
8531.80	Other apparatus	30	30	30	30	30
8531.90	Parts	30	30	30	30	30
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).					
8532.10	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5kVar (power capacitors)	20	20	20	25	25
	Other fixed capacitors :					
8532.21	Tantalum	20	20	20	25	25
8532.22	Aluminium electrolytic	20	20	20	25	25
8532.23	Ceramic dielectric, single layer	20	20	20	25	25
8532.24	Ceramic dielectric, multilayer	20	20	20	25	25
8532.25	Dielectric of paper or plastics	20	20	20	25	25
8532.29	Other	20	20	20	25	25
8532.30	Variable or adjustable (pre-set) capacitors	20	20	20	25	25
8532.90	Parts	20	20	20	25	25
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.					
8533.10	Fixed carbon resistors, composition or film types	20	20	20	25	25
	Other fixed resistors :					
8533.21	For a power handling capacity not exceeding 20 W	20	20	20	25	25
8533.29	Other	20	20	20	25	25
	Wirewound variable resistors, including rheostats and potentiometers :					
8533.31	For a power handling capacity not exceeding 20 W	20	20	20	25	25
8533.39	Other	20	20	20	25	25
8533.40	Other variable resistors, including rheostats and potentiometers	20	20	20	25	25
8533.90	Parts	20	20	20	25	25
85.34	8534.00 Printed circuits.	20	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate					
			1988- 1989	1990- 1991	1992	1993	1994	
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.						
	8535.10	Fuses	20	20	20	25	25	
		Automatic circuit breakers :						
	8535.21	For a voltage of less than 72.5 kv	20	20	20	25	25	
	8535.29	Other	20	20	20	25	25	
	8535.30	Isolating switches and make-and-break switches	20	20	20	25	25	
	8535.40	Lightning arresters, voltage limiters and surge suppressors ..	20	20	20	25	25	
	8535.90	Other	20	20	20	25	25	
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plug sockets, lamp-holders, junction boxes, for a voltage not exceeding 1,000 volts.						
	8536.10	Fuses	20	20	20	25	25	
	8536.20	Automatic circuit breakers ..	20	20	20	25	25	
	8536.30	Other apparatus for protecting electrical circuits .. .	20	20	20	25	25	
		Relays :						
	8536.41	For a voltage not exceeding 60 v	20	20	20	25	25	
	8536.49	Other	20	20	20	25	25	
	8536.50	Other switches	20	20	20	25	25	
		Lamp-holders, plugs and sockets :						
	8536.61	Lamp-holders	20	20	20	25	25	
	8536.69	Other	20	20	20	25	25	
	8536.90	Other apparatus	20	20	20	25	25	
85.37		Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating						

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17.					
	8537.10	For a voltage not exceeding 1,000 V	20	20	20	25	25
	8537.20	For a voltage exceeding 1,000 V	20	20	20	25	25
85.38		Parts suitable for use solely or principally with the apparatus of heading Nos. 85.35, 85.36 or 85.37.					
	8538.10	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus	20	20	20	25	25
	8538.90	Other	20	20	20	25	25
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps ; arc-lamps.					
	8539.10	Sealed beam lamp units .. Other filament lamps, excluding ultra-violet or infra-red lamps :	50	50	50	45	40
	8539.21	Tungsten halogen	50	50	50	45	40
	8539.22	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	50	50	50	45	40
	8539.29	Other Discharge lamps, other than ultra-violet lamps :	50	50	50	45	40
	8539.31	Fluorescent, hot cathode ..	50	50	50	45	40
	8539.39	Other	50	50	50	45	40
	8539.40	Ultra-violet or infra-red lamps ; arc-lamps	50	50	50	45	40
	8539.90	Parts	25	25	25	25	25
85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).					
		Cathode-ray television picture tubes, including video monitor cathode-ray tubes :					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
8540.11	Colour	20	20	20	25	25
8540.12	Black and white or other mono- chrome	20	20	20	25	25
8540.20	Television camera tubes ; image converted and intensifiers ; other photo-cathode tubes ..	20	20	20	25	25
8540.30	Other cathode-ray tubes .. Microwave tubes (for example, magnetrons, klystrons, travell- ing wave tubes, carcinotrons), excluding grid-controlled tubes:	20	20	20	25	25
8540.41	Magnetrons	20	20	20	25	25
8540.42	Klystrons	20	20	20	25	25
8540.49	Other	20	20	20	25	25
8540.81	Other valves and tubes : Receiver or amplifier valves and tubes	20	20	20	25	25
8540.89	Other	20	20	20	25	25
8540.91	Parts : Of cathode-ray tubes	20	20	20	25	25
8540.99	Other	20	20	20	25	25
85.41	Diodes, transistors and similar semi-conductor devices ; photo- sensitive semi-conductor devices including photovoltaic cells whether or not assembled in modules or made up into panels ; light emitting diodes ; mounted piezo-electric crystals.					
8541.10	Diodes, other than photosensi- tive or light emitting diodes .. Transistors, other than photo- sensitive transistors :	20	20	20	25	25
8541.21	With a dissipation rate of less than 1W	20	20	20	25	25
8541.29	Other	20	20	20	25	25
8541.30	Thyristors, diacs and triacs other than photosensitive devices ..	20	20	20	25	25
8541.40	Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels ; light emitting diodes	20	20	20	25	25
8541.50	Other semi-conductor devices ..	20	20	20	25	25
8541.60	Mounted piezo-electric crystals	20	20	20	25	25
8541.90	Parts	20	20	20	25	25
85.42	Electronic integrated circuits and micro-assemblies. Monolithic integrated circuits :					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1983	1984
8542.11	Digital	20	20	20	25	25
8542.19	Other	20	20	20	25	25
8542.20	Hybrid integrated circuits ..	20	20	20	25	25
8542.80	Other	20	20	20	25	25
8542.90	Parts	20	20	20	25	25
85.43	Electrical machines and apparatus having individual functions, not specified or included else- where in this Chapter					
8543.10	Particle accelerators	10	10	10	15	15
8543.20	Signal generators	10	10	10	15	15
8543.30	Machines and apparatus for electroplating electrolysis or electrophoresis	10	10	10	15	15
8543.80	Other machines and apparatus	10	10	10	15	15
8543.90	Parts	10	10	10	15	15
85.44	Insulated (including enamelled or anodised) wire, cable (in- cluding co-axial cable) and other insulated electric con- ductors, whether or not fitted with connectors ; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric con- ductors or fitted with connectors.					
	Winding wire :					
8544.11	Of copper	40	40	40	40	40
8544.19	Other	40	40	40	40	40
8544.20	Co-axial cable and other co-axial electric conductors	40	40	40	40	40
8544.30	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships ..	40	40	40	40	40
	Other electric conductors, for a voltage not exceeding 80 V :					
8544.41	Fitted with connectors	40	40	40	40	40
8544.49	Other	40	40	40	40	40
	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V :					
8544.51	Fitted with connectors	40	40	40	40	40
8544.59	Other	40	40	40	40	40
8544.60	Other electric conductors, for a voltage exceeding 1,000 V ..	40	40	40	40	40
8544.70	Optical fibre cables	40	40	40	40	40

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.					
		Electrodes :					
	8545.11	Of a kind used for furnaces	25	25	25	25	25
	8545.19	Other	25	25	25	25	25
	8545.20	Brushes	25	25	25	25	25
	8545.90	Other	25	25	25	25	25
85.46		Electrical insulators of any material.					
	8546.10	Of glass	25	25	25	25	25
	8546.20	Of ceramics	25	25	25	25	25
	8546.90	Other	25	25	25	25	25
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46 ; electrical conduct tubing and joints therefor, of base metal lined with insulating material.					
	8547.10	Insulating fittings of ceramics ..	25	25	25	25	25
	8547.20	Insulating fittings of plastics ..	25	25	25	25	25
	8547.90	Other	25	25	25	25	25
85.48	8548.00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.					

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND
ASSOCIATED TRANSPORT EQUIPMENT

Notes

1.—This Section does not cover articles of heading Nos. 95.01, 95.03 or 95.08, or bobsleighs, toboggans, or the like of heading No. 95.06.

2.—The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section :

(a) Joints, washers or the like of any material (classified according to their constituent material or in heading No. 84.84) or other articles of vulcanised rubber other than hard rubber (heading No. 40.16) ;

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39) ;

(c) Articles of Chapter 82 (tools) ;

(d) Articles of heading No. 83.06 ;

(e) Machines or apparatus of heading Nos. 84.01 to 84.79, or parts thereof ; articles of heading No. 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading No. 84.83 ;

(f) Electrical machinery or equipment (Chapter 85) ;

(g) Articles of Chapter 90 ;

(h) Articles of Chapter 91 ;

(j) Arms (Chapter 93) ;

(k) Lamps or lighting fittings of heading No. 94.05 ; or

(l) Brushes of a kind used as parts of vehicles (heading No. 96.03).

3.—References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft.

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 of 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 signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF ;
RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF ;
MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING
EQUIPMENT OF ALL KINDS

Notes

1. This Chapter does not cover :

(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track section for hovertrains (heading No. 41.06 or 68.10).

(b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or

(c) Electrical signalling, safety or traffic control equipment of heading No. 85.30.

2. Heading No. 86.07 applies, *inter alia*, to :

(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels ;

(b) Frames, underframes, bogies and bissel-bogies ;

(c) Axle boxes ; brake gear ;

(d) Buffers for rolling-stock ; hooks and other coupling gear and corridor connections ;

(e) Coachwork.

3. Subject to the provision of Note 1 above, heading No. 86.08 applies, *inter alia*, to ;

(a) Assembled track, turntables, platform buffers, loading gauges ;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways roads, inland waterways, parking facilities, port installations or airfields.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.					
8601.10	Powered from an external source of electricity	10	10	10	15	15
8601.20	Powered by electric accumulators	10	10	10	15	15
86.02	Other rail locomotives ; locomotive tenders.					
8602.10	Diesel-electric locomotives ..	10	10	10	15	15
8602.90	Other	10	10	10	15	15
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04.					
8603.10	Powered from an external source of electricity	10	10	10	15	15
8603.90	Other	10	10	10	15	15
86.04	8604.00 Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tamperers, trackliners, testing coaches and track inspection vehicles)					
		10	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
86.05	8605.00	Railway or tramway passenger coaches, not self-propelled ; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04	10	10	10	15	15
86.06		Railway or tramway goods vans and wagons, not self-propelled.					
	8606.10	Tank wagons and the like ..	10	10	10	15	15
	8606.20	Insulated or refrigerated vans and wagons, other than those of sub-heading No. 8606.10 ..	10	10	10	15	15
	8606.30	Self-discharging vans and wagons, other than those of sub-heading No. 8606.10 or 8606.20	10	10	10	15	15
		Other :					
	8606.91	Covered and closed	10	10	10	15	15
	8606.92	Open, with non-removable sides Of a height exceeding 60 cm ..	10	10	10	15	15
	8606.99	Other	10	10	10	15	15
86.07		Parts of railway or tramway locomotives or rolling-stock. Bogies, bissel-bogies, axles and wheels, and parts thereof :					
	8607.11	Driving bogies and bissel-bogies	20	20	20	25	25
	8607.12	Other bogies and bissel-bogies	20	20	20	25	25
	8607.19	Other, including parts	20	20	20	25	25
		Brakes and parts thereof :					
	8607.21	Air brakes and parts thereof ..	20	20	20	25	25
	8607.29	Other	20	20	20	25	25
	8607.30	Hooks and other coupling devices buffers and parts thereof ..	20	20	20	25	25
		Other :					
	8607.91	Of locomotives	20	20	20	25	25
	8607.99	Other	20	20	20	25	25
86.08	8608.00	Railway or tramway track fixture and fittings ; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterway, parking facilities, port installations or airfields ; parts of the foregoing	10	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
86.09	8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	10	10	10	15	15

CHAPTER 87

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

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2. For the purposes of this Chapter, "tractors" means 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, fertilizers or other goods.

3. For the purposes of heading No. 87.02, the expression "public-transport type passenger motor vehicles" means vehicles designed for the transport of ten persons or more (including the driver).

4. Motor chassis fitted with cabs fall in headings Nos. 87.02 to 87.04, and not in heading No. 87.06.

5. Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
87.01		Tractors (other than tractors of heading No. 87.09.					
	8701.10	Pedestrian controlled tractors ..	15	15	15	15	15
	8701.20	Road tractors for semi-trailers ..	15	15	15	15	15
	8701.30	Track-laying tractors	15	15	15	15	15
	8701.90	Other	15	15	15	15	15
87.02		Public transport type passenger motor vehicles.					
	8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	10	10	10	15	15
	8702.90	Other	10	10	10	15	15
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
8703.10	Vehicles specially designed for travelling on snow ; golf cars and similar vehicles	55	55	55	50	50
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine :					
8703.25	Of a cylinder capacity not exceeding 1,500cc	35	35	35	30	30
8703.26	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000cc	50	50	50	45	45
8703.27	Of a cylinder capacity exceeding 2,000cc	100	100	100	95	95
	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :					
8703.35	Of a cylinder capacity not exceeding 1,500cc	35	35	35	30	30
8703.36	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000cc	50	50	50	45	45
8703.37	Of a cylinder capacity exceeding 2,000cc	100	100	100	95	95
8703.90	Other	100	100	100	95	95
87.04	Motor vehicles for the transport of goods.					
8704.10	Dumpers designed for off-highway use	15	15	15	15	15
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :					
8704.21	g.v.w. not exceeding 5 tonnes ..	15	15	15	15	15
8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes ..	15	15	15	15	15
8704.23	g.v.w. exceeding 20 tonnes ..	15	15	15	15	15
	Other, with spark-ignition internal combustion piston engine :					
8704.31	g.v.w. not exceeding 5 tonnes ..	15	15	15	15	15
8704.32	g.v.w. exceeding 5 tonnes ..	15	15	15	15	15
8704.90	Other	15	15	15	15	15
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles,					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work-shops, mobile radiological units).					
	8705.10	Crane lorries	15	15	15	15	15
	8705.20	Mobile drilling derricks.. ..	15	15	15	15	15
	8705.30	Fire-fighting vehicles	15	15	15	15	15
	8705.40	Concrete-mixer lorries	15	15	15	15	15
	8705.90	Other	15	15	15	15	15
87.06	8706.00	Chassis fitted with engine for the motor vehicle of headings Nos. 87.01 to 87.05	25	25	25	20	20
87.07		Bodies (including cabs) for the motor vehicles of headings Nos. 87.01 to 87.05.					
	8707.10	For the vehicles of heading No. 87.03	25	25	25	20	20
	8707.90	Other	25	25	25	20	20
87.08		Parts and accessories of the motor vehicles of headings No. 87.03 to 87.05.					
	8708.10	Bumpers and parts thereof .. Other parts and accessories of bodies (including cabs) : ..	25	25	25	20	20
	8708.21	Safety seat belts	25	25	25	20	20
	8708.29	Other Brakes and servo-brakes and parts thereof :	25	25	25	20	20
	8708.31	Mounted brake linings	25	25	25	20	20
	8708.39	Other	25	25	25	20	20
	8708.40	Gear boxes	25	25	25	20	20
	8708.50	Drive-axles with differential, whether or not provided with other transmission componets	25	25	25	20	20
	8708.60	Non-driving axles and parts thereof	25	25	25	20	20
	8708.70	Road wheels and parts and accessories thereof	25	25	25	20	20
	8708.80	Suspension shock-absorbers .. Other parts and accessories :	25	25	25	20	20
	8708.91	Radiators	25	25	25	20	20
	8708.92	Silencers and exhaust pipes ..	25	25	25	20	20
	8708.93	Clutches and parts thereof ..	25	25	25	20	20
	8708.94	Steering wheels, steering columns and steering boxes	25	25	25	20	20

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
	8708.99	Other, and all parts and accessories for motor vehicles of headings Nos 87.01, 87.02, 87.04 and 87.05				
		5	5	5	10	10
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airport for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.				
	8709.11	10	10	10	15	15
	8709.19	10	10	10	15	15
	8709.90	10	10	10	15	15
87.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons and parts of such vehicles				
		10	10	10	15	15
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.				
	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc				
		35	35	35	30	30
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250cc				
		35	35	35	30	30
	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500cc				
		35	35	35	30	30
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc				
		35	35	35	30	30
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc				
		35	35	35	30	30
	8711.90	Other				
		35	35	35	30	30

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
87.12	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised	35	35	35	30	30
87.13		Invalid carriages whether or not motorised or otherwise mechanically propelled.					
	8713.10	Not mechanically propelled ..	35	35	35	30	30
	8713.90	Other	35	35	35	30	30
87.14		Part and accessories of vehicles of headings Nos. 87.11 to 87.13. Of motorcycles (including mopeds)					
	8714.11	Saddles	25	25	25	25	25
	8714.19	Other	25	25	25	25	25
	8714.20	Of invalid carriages	25	25	25	25	25
		Other :					
	8714.91	Frames and forks, and parts thereof	25	25	25	25	25
	8714.92	Wheel rims and spokes ..	25	25	25	25	25
	8714.93	Hubs, other than coasters braking hubs and hub brakes, and free-wheel sprocket-wheels ..	25	25	25	25	25
	8714.94	Brakes, including coaster braking hubs and hub brakes, and parts thereof	25	25	25	25	25
	8714.95	Saddles	25	25	25	25	25
	8714.96	Pedals and crank-gear, and parts thereof	25	25	25	25	25
	8714.99	Other	25	25	25	25	25
87.15	8715.00	Baby carriage and parts thereof ..	35	35	35	30	30
87.16		Trailers and semi-trailers ; other vehicles not mechanically propelled ; part thereof.					
	8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	15	15	15	15	15
	8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes ..	15	15	15	15	15
		Other trailers and semi-trailers for the transport of goods :					
	8716.31	Tanker trailers and tanker semi-trailers	15	15	15	15	15
	8716.39	Other	15	15	15	15	15
	8716.40	Other trailers and semi-trailers	15	15	15	15	15
	8716.80	Other vehicles	15	15	15	15	15
	8716.90	Parts	15	15	15	15	15

CHAPTER 88

AIRCRAFT, SPACECRAFT AND PARTS THEREOF

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
88.01		Balloon and dirigibles ; gliders, hang gliders and other non- powered aircraft.					
	8801.10	Gliders and hang gliders ..	100	100	100	95	95
	8801.90	Other	100	100	100	95	95
88.02		Other aircraft (for example, heli- copters, aeroplanes) ; space- craft (including satellites) and spacecraft launch vehicles.					
		Helicopters :					
	8802.11	Of an unladen weight not exceed- ing 2,000 kg	20	20	20	20	20
	8802.12	Of an unladen weight exceeding 2,000 kg	20	20	20	20	20
	8802.20	Aeroplanes and other aircraft, of an unladen weight not exceed- ing 2,000 kg	20	20	20	20	20
	8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	20	20	20	20	20
	8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	20	20	20	20	20
	8802.50	Spacecraft (including satellites) and spacecraft launch vehicles	20	20	20	20	20
88.03		Parts of goods of heading No. 88.01 or 88.02.					
	8803.10	Propellers and rotors and parts thereof	20	20	20	25	25
	8803.20	Under carriages and parts there- of	20	20	20	25	25
	8803.30	Other parts of aeroplanes or helicopters	20	20	20	25	25
	8803.90	Other	20	20	20	25	25
88.04	8804.00	Parachutes (including dirigible parachutes) and parachutes ; parts thereof and accessories thereto	20	20	20	25	25
88.05		Aircraft launching gear ; deck- arrestor or similar gear ; ground flying trainers ; parts of the foregoing articles.					
	8805.10	Aircraft launching gear and parts thereof ; deck-arrestor or simi- lar gear and parts thereof ..	20	20	20	25	25
	8805.20	Ground flying trainers and parts thereof	20	20	20	25	25

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note

1.—A hull, as unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.					
	8901.10	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons ; ferry-boats of all kinds.					
	8901.20	Tankers	15	15	15	20	20
	8901.30	Refrigerated vessels, other than those of sub-heading No. 8901.20	15	15	15	20	20
	8901.90	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	15	15	15	20	20
89.02	8902.00	Fishing vessels ; factory ships and other vessels for processing or preserving fishery products	15	15	15	20	20
89.03		Yachts and other vessels for pleasure or sports ; rowing boats and canoes.					
	8903.10	Inflatable Other :	85	85	85	80	80
	8903.91	Sailboats, with or without auxiliary motor	55	55	55	50	50
	8903.92	Motorboats, other than outboard motorboats	55	55	55	50	50
	8903.99	Other	55	55	55	50	50
89.04	8904.00	Tugs and pusher craft ..	10	10	10	15	15
89.05		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to					

Heading No.	H.S. Code		Customs Duty Rate					
			1988- 1989	1990- 1991	1992	1993	1994	
		their main function ; float- ing docks ; floating or sub- mersible drilling or pro- duction platforms.						
	8905.10	Dredgers	10	10	10	15	15	
	8905.20	Floating or submersible drill- ing or production platforms	10	10	10	15	15	
	8905.90	Other	10	10	10	15	15	
89-06	8906.00	Other vessels, including war- ships and lifeboats other than rowing boats	10	10	10	15	15	
89-07		Other floating structures (for example, rafts, tanks, coffer- dams, landing stages, buoys and beacons).						
	8907.10	Inflatable rafts	10	10	10	15	15	
	8907.90	Other	10	10	10	15	15	
89-08	8908.00	Vessels and other floating structures for breaking up	10	10	10	15	15	

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS
AND APPARATUS ; CLOCKS AND WATCHES ; MUSICAL INSTRUMENTS ;
PARTS AND ACCESSORIES THEREOF

CHAPTER 90

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

Notes

1.—This Chapter does not cover :

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No. 40.16), of lather or of composition leather (heading No. 42.04) or of textile material (heading No. 59.11) ;

(b) Refractory goods of heading No. 69.03 ; ceramic wares for laboratory, chemical or other technical uses, of heading No. 69.09 ;

(c) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71) ;

(d) Goods of heading No. 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17 ;

(e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39) ;

(f) Pumps incorporating measuring devices, of heading No. 84.13 ; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23) ; lifting or handling machinery (headings No. 84.25 to 84.28) ; paper or paper-board cutting machines of all kind (heading No. 84.41) ; fitting for adjusting work or tools on machine-tools, of heading No. 84.66, 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) ; calculating machines (heading No. 84.70) ; valves or other appliances of heading No. 84.81 ;

(g) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12) ; portable electric lamps of heading No. 85.13 ; cinematographic sound recording, reproducing or re-recording apparatus (heading No. 85.19 or 85.20) ; sound-heads (heading No. 85.22) ; radar apparatus, radio navigational aid apparatus or radio remote controls apparatus (heading No. 85.26) ; sealed beam units of heading No. 85.39 ; optical fibre cables of heading No. 85.44 ;

(h) Searchlights or spotlights of heading No. 94.05 ;

(ij) Articles of Chapter 95 ;

(k) Capacity measures, which are to be classified according to their constituent material ;
or

(l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section XV).

2.—Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings ;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind ;

(c) All other parts and accessories are to be classified in heading No. 90.33.

3. The provisions of Note 4 to Section XVI apply also to this Chapter.

4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI ; such telescopic sights and telescopes are to be classified in heading No. 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both to heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.

6.—Heading No. 90.32 applies only to :

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled ; and

(b) 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.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
90.01	Optical fibres and optical fibre bundles ; optical fibre cables other than those of heading No. 85.44 ; sheets and plates of polarising material ; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.					
	9001.10	Optical fibres, optical fibre bundles and cables				
	9001.20	Sheets and plate polarising material				
	9001.30	Contact lenses				
	9001.40	Spectacle lenses of glass				
	9001.50	Spectacle lenses of other materials				
	9001.90	Other				
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.					
	Objective lenses :					
	9002.11	For cameras, projectors or photographic enlargers or reducers				
	9002.19	Other				
	9002.20	Fitters				
	9002.90	Other				
90.03	Frames and mountings for spectacle, goggles or the like and parts thereof.					
	Frames and mountings :					
	9003.11	Of plastics				
	9003.19	Of other materials				
	9003.90	Parts				
90.04	Spectacles goggles and the like, corrective protective or other.					
	9004.10	Sunglasses				
	9004.90	Other				

Heading H.S. No. Code		Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.					
9005.10	Binoculars	40	40	40	40	40
9005.80	Other instruments	40	40	40	40	40
9005.90	Parts and accessories (including mountings)	40	40	40	40	40
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.					
9006.10	Cameras of a kind used for preparing printing plates or cylinders	40	40	40	40	40
9006.20	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	40	40	40	40	40
9006.30	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organ; comparison cameras for forensic or criminological purposes ..	40	40	40	40	40
9006.40	Instant print cameras Other cameras :	40	40	40	40	40
9006.51	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	40	40	40	40	40
9006.52	Other, for roll film of a width less than 35 mm	40	40	40	40	40
9006.53	Other, for roll film of a width of 35 mm	40	40	40	40	40
9006.59	Other Photographic flashlight apparatus and flashbulbs :	40	40	40	40	40
9006.61	Discharge lamp ("electronic") flashlight apparatus	40	40	40	40	40
9006.62	Flashbulbs, flashcubes and the like	40	40	40	40	40
9006.69	Other Parts and accessories :	40	40	40	40	40
9006.91	For cameras	40	40	40	40	40
9006.99	Other	40	40	40	40	40

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.					
	Cameras ..					
9007.11	For film of less than 16 mm width or for double 8 mm ..	10	10	10	15	15
9007.19	Other	10	10	10	15	15
	Projectors :					
9007.21	For film of less than 16 mm width	10	10	10	15	15
9007.29	Other	10	10	10	15	15
	Parts and accessories ..					
9007.91	For cameras	10	10	10	15	15
9007.92	For projectors	10	10	10	15	15
90.08	Image projectors, other than cinematographic ; photographic (other than cinematographic) enlargers and reducers.					
9008.10	Slide projectors	10	10	10	15	15
9008.20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	10	10	10	15	15
9008.30	Other image projectors ..	10	10	10	15	15
9008.40	Photographic (other than cinematographic) enlargers and reducers	10	10	10	15	15
9008.90	Parts and accessories	10	10	10	15	15
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus. Electro static photo-copying apparatus :					
9009.11	Operating by reproducing the original image directly onto the copy (direct process) ..	10	10	10	15	15
9009.12	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	10	10	10	15	15
	Other photo-copying apparatus					
9009.21	Incorporating an optical system	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate					
		1988- 1989	1990- 1991	1992	1993	1994	
	9009.22	Of the contact type	10	10	10	15	15
	9009.30	Thermo-copying apparatus	10	10	10	15	15
	9009.90	Parts and accessories	10	10	10	15	15
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised-semiconductor materials), not specified or included elsewhere in this Chapter negetoscopes ; projection screens.					
	9010.10	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	10	10	10	15	15
	9010.20	Other apparatus and equipment for photographic (including cinematographic) laboratories ; negatoscopes	10	10	10	15	15
	9010.30	Projection screens	10	10	10	15	15
	9010.90	Parts and accessories	10	10	10	15	15
90.11		Compound optical microscopes, including those for microphotography microcinematography or microprojection.					
	9011.10	Storescopic microscopes	10	10	10	15	15
	9011.20	Other microscopes, for microphotography, microcinematography or microprojection	10	10	10	15	16
	9011.90	Other microscopes	10	10	10	15	15
	9011.90	Parts and accessories	10	10	10	15	15
90.12		Microscopes, other than optical microscopes, diffraction apparatus.					
	9012.10	Microscopes other than optical microscopes diffraction apparatus ..	10	10	10	15	15
	9012.90	Parts and accessories	10	10	10	15	15
90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings, lasers, other than laser diodes ; other optical appliances and instruments, not specified or included elsewhere in this Chapter.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
9013.10	Telescopic sights for fitting to arms ; periscopes ; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI ..	10	10	10	15	15
9013.20	Lasers, other than laser diodes	10	10	10	15	15
9013.80	Other devices, appliances and instruments	10	10	10	15	15
9013.90	Parts and accessories	10	10	10	15	15
90.14	Direction finding compasses ; other navigational instruments and appliances.					
9014.10	Direction finding compasses ..	10	10	10	15	15
9014.20	Instruments and appliances for aeronautical or space navigation (other than compasses) ..	10	10	10	15	15
9014.80	Other instruments and appliances	10	10	10	15	15
9014.90	Parts and accessories	10	10	10	15	15
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses ; range-finders.					
9015.10	Rangefinders	10	10	10	15	15
9015.20	Theodolites and tacheometers	10	10	10	15	15
9015.30	Levels	10	10	10	15	15
9015.40	Photogrammetrical surveying instruments and appliances ..	10	10	10	15	15
9015.80	Other instruments and appliances	10	10	10	15	15
9015.90	Parts and accessories	10	10	10	15	15
90.16	9016.00 Balances of a sensitivity of 5cg or better, with or without weights.	10	10	10	15	15
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators) ; instruments for measuring length, for use in the hand (for example measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		meters, callipers), not specified or included elsewhere in this Chapter.					
	9017.10	Drafting tables and machines, whether or not automatic ..	10	10	10	15	15
	9017.20	Other drawing, marking-out or mathematical calculating instruments	10	10	10	15	15
	9017.30	Micrometers, callipers and gauges	10	10	10	15	15
	9017.80	Other instruments	10	10	10	15	15
	9017.90	Parts and accessories	10	10	10	15	15
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.					
		Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :					
	9013.11	Electro-cardiographs	10	10	10	15	15
	9018.19	Other	10	10	10	15	15
	9018.20	Ultra-violet or infra-red ray apparatus	10	10	10	15	15
		Syringes, needles, catheters, cannulae and the like :	10	10	10	15	15
	9018.31	Syringes, with or without needles	25	25	25	25	25
	9018.32	Tubular metal needles and needles for sutures	25	25	25	25	25
	9018.39	Other	25	25	25	25	25
		Other instruments and appliances, used in dental sciences :					
	9018.41	Dental drill engines, whether or not combined on a single base with other dental equipment	10	10	10	15	15
	9018.49	Other	10	10	10	15	15
	9018.50	Other ophthalmic instruments and appliances	10	10	10	15	15
	9018.90	Other instruments and appliances	10	10	10	15	15
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus.					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.					
9019.10		Mechano-therapy appliances ; massage apparatus ; psychological aptitude testing apparatus	10	10	10	15	15
9019.20		Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10	10	10	15	15
90.20	9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	10	10	10	15	15
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses ; splints and other fracture appliances ; artificial parts of the body, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.					
		Artificial joints and other orthopaedic or fracture appliances :					
9021.11		Artificial joints	10	10	10	15	15
9021.19		Other	10	10	10	15	15
		Artificial teeth and dental fittings :					
9021.21		Artificial teeth	10	10	10	15	15
9021.29		Other	10	10	10	15	15
9021.30		Other artificial parts of the body	10	10	10	15	15
9021.40		Hearing aids, excluding part and accessories	10	10	10	15	15
9021.50		Pacemakers for stimulating heart muscles, excluding parts and accessories	10	10	10	15	15
9021.90		Other	10	10	10	15	15
90.22		Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
		or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.				
		Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :				
9022.11	For medical surgical, dental or veterinary uses	10	10	10	15	15
9022.19	For other uses	10	10	10	15	15
		Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :				
9022.21	For medical, surgical, dental or veterinary uses	10	10	10	15	15
9022.29	For other uses	10	10	10	15	15
9022.30	X-ray tubes	10	10	10	15	15
9022.90	Other, including parts and accessories	10	10	10	15	15
90.23	9023.00 Instruments, apparatus and models designed for demonstrational purposes for example, in education or exhibitions), unsuitable for other uses	10	10	10	15	15
90.24		Machines and appliances for testing the hardness, strength compressibility, elasticity or other mechanical properties of materials (for example, metals, wood textiles, paper, plastics).				
9024.10	Machines and appliances for testing metals	10	10	10	15	15
9024.80	Other machines and appliances	10	10	10	15	15
9024.90	Parts and accessories	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
90.25	Hydrometers and similar floating instruments, thermometers pyrometers, barometers, hygrometers and psychrometers recording or not, and any combination of these instruments. Thermometers, not combined with other instruments. . .					
9025.11	Liquid-filled, for direct reading	10	10	10	15	15
9025.19	Other	10	10	10	15	15
9025.20	Barometers, not combined with other instruments	10	10	10	15	15
9025.80	Other instruments	10	10	10	15	15
9025.90	Parts and accessories	10	10	10	15	15
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases for example, flow meters, level gauges manometers, heat meters, excluding instruments and apparatus of heading Nos. 90.14, 90.15, 90.28, or 90.32.					
9026.10	For measuring or checking the flow or level of liquids	10	10	10	15	15
9026.20	For measuring or checking pressure	10	10	10	15	15
9026.80	Other instruments or apparatus	10	10	10	15	15
9026.90	Parts and accessories	10	10	10	15	15
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instrument and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.					
9027.10	Gas or smoke analysis apparatus	10	10	10	15	15
9027.20	Chromatographs and electrophoresis instruments	10	10	10	15	15
9027.30	Spectrometers, spectrophotometers spectrographs using optical radiations (UV, visible, IR)	10	10	10	15	15

Heading No	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
9027.40	Exposure meters	10	10	10	15	15
9027.50	Other instruments and apparatus using optical radiations (UV, visible, IR)	10	10	10	15	15
9027.80	Other instruments and appa- ratus	10	10	10	15	15
9027.90	Microtomes ; parts and accesso- ries	10	10	10	15	15
90.28	Gas, liquid or electricity supply or production meters, including calibrat- ing meters therefor.					
9028.10	Gas Meters	10	10	10	15	15
9028.20	Liquid meters	10	10	10	15	15
9028.30	Electricity Meters	10	10	10	15	15
9028.90	Parts and accessories	10	10	10	15	15
90.29	Revolution counters, produc- tion counters, taximeters, milcometers, pedometers and the like ; speed indica- tors and tachometers, other than those of heading No. 90.15 ; stroboscopes.					
9029.10	Revolution counters, production counters, taximeters, milco- meters, pedometers and the like	10	10	10	15	15
9029.20	Speed indicators and tachometers ; stroboscopes	10	10	10	15	15
9029.90	Parts and accessories	10	10	10	15	15
90.30	Oscilloscopes, spectrum ana- lyzers and other instru- ments and apparatus for measuring or checking electrical quantities, exclud- ing meters of heading No. 90.28 ; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.					
9030.10	Instruments and apparatus for measuring or detecting ionising radiations	10	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
9030.20	Cathode-ray oscilloscopes and cathode-ray oscillographs ..	10	10	10	15	15
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device :					
9030.31	Multimeters	10	10	10	15	15
9030.39	Other	10	10	10	15	15
9030.40	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	10	10	10	15	15
	Other instruments and apparatus :					
9030.81	With a recording device ..	10	10	10	15	15
9030.89	Other	10	10	10	15	15
9030.90	Parts and accessories ..	10	10	10	15	15
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projection.					
9031.10	Machines for balancing mechanical parts	10	10	10	15	15
9031.20	Test benches	10	10	10	15	15
9031.30	Profile projectors	10	10	10	15	15
9031.40	Other optical instruments and appliances	10	10	10	15	15
9031.80	Other instruments, appliances and machines	10	10	10	15	15
9031.90	Parts and accessories ..	10	10	10	15	15
90.32	Automatic regulating or controlling instruments and apparatus.					
9032.10	Thermostats	10	10	10	15	15
9032.20	Manostats	10	10	10	15	15
	Other instruments and apparatus :					
9032.81	Hydraulic or pneumatic ..	10	10	10	15	15
9032.89	Other	10	10	10	15	15
9032.90	Parts and accessories ..	10	10	10	15	15
90.33	9033.00 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances instruments or apparatus of Chapter 90	20	20	20	25	25

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes

1. This Chapter does not cover :
 - (a) Clock or watch glasses or weights (classified according to their constituent material) ;
 - (b) Watch chains (heading No. 71.13 or 71.17, as the case may be) ;
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15) ; clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14) ;
 - (d) Bearing balls (heading No. 73.26 or 84.82, as the case may be) ;
 - (e) Articles of heading No. 84.12 constructed to work without an escapement ;
 - (f) Ball bearings (heading No. 84.82) ; or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No. 91.02.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading H.S.
No. Code

Customs Duty Rate
1988- 1990- 1992 1993 1994
1989 1991

91.01

Wrist-watches, pocket-watches
and other watches, including
stop-watches, with case of pre-
cious metal or of metal clad
with precious metal.

Wrist-watches, battery or accumulator
powered, whether or not incorporating a
stop-watch facility :

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
9101.11	With mechanical display only ..	40	40	40	35	35
9101.12	With opto-electronic display only	40	40	40	35	35
9101.19	Other	40	40	40	35	35
	Other wrist-watches, whether or not incorporating a stop-watch facility :					
9101.21	With automatic winding ..	40	40	40	35	35
9101.29	Other	40	40	40	35	35
	Other :					
9101.91	Battery or accumulator powered	40	40	40	35	35
9101.99	Other	40	40	40	35	35
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.					
	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility :					
9102.11	With mechanical display only ..	40	40	40	35	35
9102.12	With opto-electronic display only	40	40	40	35	35
9102.19	Other	40	40	40	35	35
	Other wrist-watches, whether or not incorporating a stop-watch facility :					
9102.21	With automatic winding ..	40	40	40	35	35
9102.29	Other	40	40	40	35	35
	Other :					
9102.91	Battery or accumulator powered	40	40	40	35	35
9102.99	Other	40	40	40	35	35
91.03	Clocks with watch movements, excluding clocks of heading No. 91.04.					
9103.10	Battery or accumulator powered	40	40	40	35	35
9103.90	Other	40	40	40	35	35
91.04	9140.00 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	40	40	40	35	35
91.05	Other clocks.					
	Alarm clocks :					
9105.11	Battery, accumulator or mains powered.. .. .	40	40	40	35	35
9105.19	Other	40	40	40	35	35
	wall clocks					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
9105.21	Battery, accumulator or mains powered	40	40	40	35	35
9105.29	Other	40	40	40	35	35
9105.91	Battery, accumulator or mains powered	40	40	40	35	35
9105.99	Other	40	40	40	35	35
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).					
9106.10	Time-registers ; time-recorders	40	40	40	35	35
9106.20	Parking meters	40	40	40	35	35
9106.90	Other	40	40	40	35	35
91.07	6107.00 Time switches with clock or watch movement or with synchronous motor	40	40	40	35	35
91.08	Watch movements, complete and assembled.					
9108.11	Battery or accumulator powered : With mechanical display only or with a device to which a mechanical display can be incorporated	40	40	40	35	35
9108.12	With opto-electronic display only	40	40	40	35	35
9108.19	Other	40	40	40	35	35
9108.20	With automatic winding	40	40	40	35	35
9108.91	Other : Measuring 33.8 mm or less	40	40	40	35	35
9108.99	Other	40	40	40	35	35
91.09	Clock movements, complete and assembled.					
9109.11	Battery, accumulator or mains powered : Of alarm clocks	40	40	40	35	35
9109.19	Other	40	40	40	35	35
9109.90	Other	40	40	40	35	35
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets) ; incomplete watch or clock movements, assembled ; rough watch or clock movements Of watches ;					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
9110.11	Complete movements, unassembled or partly assembled (movement sets)	40	40	40	35	35
9110.12	Incomplete movements, assembled	40	40	40	35	35
9110.19	Rough movements	40	40	40	35	35
9110.90	Other	40	40	40	35	35
91.11	Watch cases and parts thereof.					
9111.10	Cases of precious metal or of metal clad with precious metal	20	20	20	25	25
9111.20	Cases of base metal, whether or not gold or silver-plated	20	20	20	25	25
9111.80	Other cases	20	20	20	25	25
9111.90	Parts	20	20	20	25	25
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.					
9112.10	Cases of metal	20	20	20	25	25
9112.80	Other cases	20	20	20	25	25
9112.90	Parts	20	20	20	25	25
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.					
9113.10	Of precious metal or of metal clad with precious metal	20	20	20	25	25
9113.20	Of base metal, whether or not gold or silver-plated	20	20	20	25	25
9113.90	Other	20	20	20	25	25
91.14	Other clock or watch parts					
9114.10	Springs, including hair-springs	20	20	20	25	25
9114.20	Jewels	20	20	20	25	25
9114.30	Dials	20	20	20	25	25
9114.40	Plates and bridges	20	20	20	25	25
9114.90	Other	20	20	20	25	25

CHAPTER 92

MUSICAL INSTRUMENTS
PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes :

1. This Chapter does not cover :

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) ;

(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter ;

- (c) Toy instruments or apparatus (heading No. 95.03) ;
 (d) Brushes for cleaning musical instruments (heading No. 96.03) ;
 (e) Collectors pieces or antiques (heading No. 97.05 or 97.06) ; or
 (f) Spools, reels or similar supports (which are to be classified according to their constituent material : for example, (heading No. 39.24, Section XV).

2.—Bows and sticks and similar devices used in playing the musical instruments of heading No. 92.02 or 92.06 presented 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.

Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
92.01	Pianos, including automatic pianos ; harpsichords and other keyboard stringed instrument.					
	9201.10 Upright pianos	35	35	35	35	35
	9201.20 Grand pianos	35	35	35	35	35
	9201.90 Other	35	35	35	35	35
92.02	Other string musical instruments (for example, guitars, violins, harps).					
	9202.10 Played with a bow	35	35	35	35	35
	9202.90 Other	35	35	35	35	35
92.03	9203.00 Keyboard pipe organs ; harmoniums and similar keyboard instrument with free metal reeds.	35	35	35	35	35
92.04	Accordions and similar instruments ; mouth organs.					
	9204.10 Accordions and similar instruments	35	35	35	35	35
	9204.20 Mouth organs	35	35	35	35	35
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).					
	9205.10 Brass winds instruments	35	35	35	35	35
	9205.90 Other	35	35	35	35	35
92.06	9206.00 Percussion musical instruments (for example, drums, xylophones, cymbals, camtanets, maraccas).	35	35	35	35	35

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).					
9207.10	Keyboard instruments, other than accordions	35	35	35	35	35
9207.90	Other	35	35	35	35	35
92.08	Musical boxes, fairground organs, mechanical street organs mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter ; decoy calls of all kinds ; whistles, call horns and other mouth-blown sound signalling instruments.					
9208.10	Musical boxes	35	35	35	35	35
9208.90	Other	35	35	35	35	35
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) for musical instruments ; metronomes, tuning forks and pitch pipes of all kinds.					
9209.10	Metronomes, tuning forks and pitch pipes	20	20	20	25	25
9209.20	Mechanisms for musical boxes	20	20	20	25	25
9209.30	Musical instrument strings	20	20	20	25	25
	Other :					
9209.91	Parts and accessories for pianos	20	20	20	25	25
9209.92	Parts and accessories for the of musical instruments heading No. 92.02 ..	20	20	20	25	25
9209.93	Parts and accessories for the musical instruments of heading No. 92.03	20	20	20	25	25
9209.94	Parts and accessories for the musical instruments of heading No. 92.07 ..	20	20	20	25	25
9209.99	Other	20	20	20	25	25

SECTION XIX

ARMS AND AMMUNITION ; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION ; PARTS AND ACCESSORIES THEREOF

Notes

1. This Chapter does not cover :

- (a) Goods of 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 plastics (Chapter 39) ;
- (c) Armoured fighting vehicles (heading No. 87.10) ;
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90) ;
- (e) Bows, arrows, fencing foils or toys (Chapter 95) ; or
- (f) Collectors pieces or antiques (heading No. 97.05 or 97.06).

2.—In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
93.01	9301.00	Military weapons, other than revolvers, pistols and arms of heading No. 93.07	30	30	30	30	30
93.02	9302.00	Revolvers pistols, other than those of heading No. 93.03 or 93.04	30	30	30	30	30
93.03		Other firearms, and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).					
	9303.10	Muzzle-loading firearms ..	30	30	30	30	30
	9303.20	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	30	30	30	30	30
	9303.30	Other sporting, hunting or target-shooting rifles	30	30	30	30	30
	9303.90	Other	30	30	30	30	30

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
93.04	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07	30	30	30	30	30
93.05		Parts and accesories of articles of headings Nos. 93.01 to 93.04.					
	9305.10	Of revolvers or pistols Of shotguns of rifles of heading No. 93.03 :	20	20	20	25	25
	9305.21	Shotgun barrels	20	20	20	25	25
	9305.29	Other	20	20	20	25	25
	9305.90	Other	20	20	20	25	25
93.06		Bombs, grenades, torpedos, mines missiles and similar ammuni- tions or war and parts thereof ; cartridges and other ammuni- tion and projectiles and parts thereof, including shot and cartridge wads.					
	9306.10	Cartridges for riveting or similar tools or for captive-bolt hu- mans killers and parts thereof Shotgun cartridges and parts thereof ; air gun pellets :	30	30	30	30	30
	9306.21	Cartridges	30	30	30	30	30
	9306.29	Other	30	30	30	30	30
	9306.30	Other cartridges and parts thereof	30	30	30	30	30
	9306.90	Other	30	30	30	30	30
93.07	9307.00	Swords, cutlasses, bayonet, lances and similar arms and parts thereof and scabbards and sheaths thereof	35	35	35	30	30

SECTIONS XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE ; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND
SIMILAR STUFFED FURNISHINGS ; LAMPS AND LIGHTING FITTINGS
NOT ELSEWHERE SPECIFIED OR INCLUDED ; ILLUMINATED SIGNS
ILLUMINATED NAME-PLATES AND THE LIKE :
PREFABRICATED BUILDINGS

Notes :

1. This Chapter does not cover
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 33, 40 or 63 ;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) of heading No. 70.09 ;

- (c) Articles of Chapter 71 ;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV or similar goods of plastics (Chapter 39), or safes of heading No. 83.03 ;
- (e) Furniture specially designed as parts of refrigerators of heading No. 84.18 ; furniture specially designed for sewing machines (heading No.84.52) ;
- (f) Lamps or lighting fittings of Chapter 85 ;
- (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of headings Nos. 85.19 to 85.21 (heading No. 85.22) or of headings Nos. 85.25 to 85.28 (heading No. 85.29) ;
- (h) Articles of heading No. 87.14 ;
- (i) Dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittoons (heading No. 90.18) ;
- (k) Articles of Chapter 91 (for example, clocks and clock cases) ; or
- (l) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).

2. The articles (other than parts) referred to in headings Nos. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, 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) Cupboards, bookcases, other shelved furniture and unit furniture ;
- (b) Seats and beds.

3. (a) In headings Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

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

4. For the purposes of heading No. 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1981	1992	1993	1994
94.01	Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.					
9401.10	Seats of a kind used for aircraft	25	25	25	25	25
9401.20	Seats of a kind used for motor vehicles	25	25	25	25	25
9401.30	Swivel seats with variable height adjustment	45	45	45	40	40

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
9401.40	Seats other than garden seats or camping equipment, convertible into beds	45	45	45	40	40
9401.50	Seats of cane, osier, bamboo or similar materials	45	45	45	40	40
	Other seats, with wooden frames :					
9401.61	Upholstered	45	45	45	40	40
9401.69	Other	45	45	45	40	40
	Other seats, with metal frames :					
9401.71	Upholstered	45	45	45	40	40
9401.79	Other	45	45	45	40	40
9401.80	Other seats	45	45	45	40	40
9401.90	Parts	45	45	45	40	40
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fitting, dentists' chair) ; barbers' chair, and similar chairs having rotating as well as both reclining and elevating movements parts of the foregoing articles.					
9402.10	Dentists', barbers' or similar chairs and parts thereof ..	10	10	10	15	15
9402.90	Other	10	10	10	15	15
94.03	Other furniture and part thereof.					
9403.10	Metal furniture of a kind used in offices	60	60	60	55	55
9403.20	Other metal furniture	60	60	60	55	55
9403.30	Wooden furniture of a kind used in offices	60	60	60	55	55
9403.40	Wooden furniture of a kind used in the kitchen	60	60	60	55	55
9403.50	Wooden furniture of a kind used in the bedroom	60	60	60	55	55
9403.60	Other wooden furniture ..	60	60	60	55	55
9403.70	Furniture of plastics	60	60	60	55	55
9403.80	furniture of other materials, including cane, osier, bamboo or similar materials	60	60	60	55	55
9403.90	Parts	60	60	60	55	55
94.04	Mattress supports ; articles of bedding and similar furnishings (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or					

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
		or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.					
9404.10		Mattress supports	45	45	45	40	40
		Mattresses :					
9404.21		Of cellular rubber or plastics, whether or not covered ..	45	45	45	40	40
9404.29		Of other materials	45	45	45	40	40
9404.30		Sleeping bags	45	45	45	40	40
9404.90		Other	45	45	45	40	40
94.05		Lamps and lighting fittings inclu- ding searchlights and spotlights and parts thereof, not elsewhere specified or included ; illumi- nated signs, illuminated name- plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.					
9405.10		Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough-fares ..	45	45	45	40	40
9405.20		Electric table, desk, bedside or floor-standing lamps ..	45	45	45	40	40
9405.30		Lighting sets of a kind used for Christmas trees ..	45	45	45	40	40
9405.40		Other electric lamps and lighting fittings.	45	45	45	40	40
9405.50		Non-electrical lamps and light- ing fittings ..	45	45	45	40	40
9405.60		Illuminated signs, illuminated name-plates and the like ..	45	45	45	40	40
		Parts :					
9405.91		Of glass	45	45	45	40	40
9405.92		Of plastics	45	45	45	40	40
9405.99		Other	45	45	45	40	40
94.06		9406.00 Prefabricated buildings ..	25	25	25	25	25

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES ;
PARTS AND ACCESSORIES THEREOF

Notes :

- 1.—This Chapter does not cover :
(a) Christmas tree candles (heading No. 34.06) ;

- (b) Fireworks or other pyrotechnic articles of heading No. 36.04 ;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 42.06 or Section XI ;
- (d) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04 ;
- (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62 ;
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63 ;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65 ;
- (h) Walking sticks, whips, riding-crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03) ;
- (ij) Unmounted glass eyes for dolls or other toys, of heading No. 70.18 ;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) ;
- (l) Bells, gongs or the like of heading No. 83.06 ;
- (m) Electric motors (heading No. 85.01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26) ;
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII ;
- (o) Children's bicycles (heading No. 87.12) ;
- (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood) ;
- (q) Spectacles, goggles or the like, for sports or out-door games (heading No. 90.04)
- (r) Decoy call or whistles (heading No. 92.08) ;
- (s) Arms or other articles of Chapter 93 ;
- (t) Electric garlands of all kinds (heading No. 94.05) ; or
- (u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

Heading No.	H.S. Code		Customs Duty Rate				
			1988-1989	1990-1991	1992	1993	1994
95.01	9501.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars) ; dolls' carriages	40	40	40	40	40
95.02		Dolls representing only human beings					
	9502.10	Dolls, whether or not dressed	40	40	40	40	40
		Parts and accessories :					
	9502.91	Garments and accessories therefor, footwear and headgear ..	40	40	40	40	40
	9502.99	Other	40	40	40	40	40

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
95.03		Other toys ; reduced-size ("scale") models and similar recreational models, working or not ; puzzles of all kinds.				
	9503.10	Electric trains, including tracks, signals and other accessories therefor				
		40	40	40	40	40
	9503.20	Reduced size ("scale") model assembly kits, whether or not working models, excluding those of sub-heading No. 9503.10 ..				
		40	40	40	40	40
	9503.30	Other construction sets and constructional toys .. . Toys representing animals or non-human creatures :				
		40	40	40	40	40
	9503.41	Stuffed				
		40	40	40	40	40
	9503.49	Other				
		40	40	40	40	40
	9503.50	Toy musical instruments and apparatus				
		40	40	40	40	40
	9503.60	Puzzles				
		40	40	40	40	40
	9503.70	Other toys, put up in-sets or out-fits				
		40	40	40	40	40
	9503.80	Other toys and models, incorporating a motor				
		40	40	40	40	40
	9503.90	Other				
		40	40	40	40	40
95.04		Articles for funfair, table or parlour games, including pintables, billiards special tables for casino games and automatic bowling alley equipment.				
	9504.10	Video games of a kind used with a television receiver				
		40	40	40	40	40
	9504.20	Articles and accessories for billiards				
		40	40	40	40	40
	9504.30	Other games, coin- or disc-operated, other than bowling alley equipment				
		40	40	40	40	40
	9504.40	Playing cards				
		40	40	40	40	40
	9504.90	Other				
		40	40	40	40	40
95.05		Festive, carnival or other entertainment articles, including : conjuring tricks and novelty jokes.				
	9505.10	Articles for Christmas festivities				
		40	40	40	40	40
	9505.90	Other				
		40	40	40	40	40
95.06		Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter ; swimming pools and paddling pools.				
		Snow-skis and other snow-ski equipment :				

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
9506.11	Skis	40	40	40	40	40
9506.12	Ski-fastenings (ski-bindings) ..	40	40	40	40	40
9506.19	Other	40	40	40	40	40
	Water-skis, surf-boards, sailboards and other water-sport equipment :					
9506.21	Sailboards	40	40	40	40	40
9506.29	Other	40	40	40	40	40
	Golf clubs and other golf equipment :					
9506.31	Clubs, complete	40	40	40	40	40
9506.32	Balls	40	40	40	40	40
9506.39	Other	40	40	40	40	40
9506.40	Articles and equipment for table- tennis	40	40	40	40	40
	Tennis, badminton or similar rackets, whether or not strung :					
9506.51	Lawn-tennis rackets, whether or not strung	40	40	40	40	40
9506.59	Other	40	40	40	40	40
	Balls, other than golf balls and table-tennis balls :					
9506.61	Lawn-tennis balls	40	40	40	40	40
9506.62	Inflatable	40	40	40	40	40
9506.69	Other	40	40	40	40	40
9506.70	Ice skates and roller skates, in- cluding skating boots with skates attached	40	40	40	40	40
	Other :					
9506.91	Gymnasium or athletics articles and equipment	40	40	40	40	40
9506.99	Other	40	40	40	40	40
95.07	Fishing rods, fish-hooks and other line fishing tackle ; fish landing nets, butterfly nets and similar nets ; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.					
9507.10	Fishing rods	40	40	40	40	40
9507.20	Fish-hooks, whether or not snelled	40	40	40	40	40
9507.30	Fishing reels	40	40	40	40	40
9507.90	Other	40	40	40	40	40
95.08	9508.00 Roundabouts, swings, shooting galleries and other fairground amusements ; travelling circus- ses, travelling menageries and travelling theatres	40	40	40	40	40

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

Notes:

1.—This Chapter does not cover :

- (a) Pencils for cosmetic or toilet uses (Chapter 33) ;
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks) ;
- (c) Imitation jewellery (heading No. 71.17) ;
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) ;
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials ; heading No. 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles ;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading No. 90.18) ;
- (g) Articles of Chapter 91 (for example, clock or watch cases) ;
- (h) Musical instruments or parts or accessories thereof (Chapter 92) ;
- (ij) Articles of Chapter 93 (arms and parts thereof) ;
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings) ;
- (l) Articles of Chapter 95 (toys, games, sports requisites) ; or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2.—In heading No. 96.02 the expression "vegetable or mineral carving material" means :

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom) ;
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.—In heading No. 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.—Articles of this Chapter, other than those of heading Nos. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, heading Nos. 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).					
	6901.10	Worked ivory and articles of Ivory	60	60	60	55	50
	6901.90	other	60	60	60	55	50
96.02	9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 35.03) and articles of unhardened gelatin	60	60	60	55	50
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles) hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).					
	9603.10	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	35	35	35	30	30
		Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:					
	9603.21	Tooth brushes	35	35	35	30	30
	9603.29	Other	35	35	35	30	30
	9603.30	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	15	15	15	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
9603.40	Paint, distemper, varnish or similar brushes (other than brushes of sub-heading No. 9603.30); paint pads and rollers	15	15	15	15	15
9603.50	Other brushes constituting parts of machines, appliances or vehicles	15	15	15	15	15
9603.90	Other	15	15	15	15	15
96.04	9604.00 Hand sieves and hand riddles	35	35	35	30	30
96.05	9605.00 Travel sets for personal toilets, sewing or shoe or clothes cleaning.	35	35	35	30	30
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.					
9606.10	Press-fasteners, snap-fasteners and press-studs and parts therefor Buttons :	25	25	25	25	25
9606.21	Of plastics, not covered with textile material	25	25	25	25	25
9606.22	Of base metal, not covered with textile material	25	25	25	25	25
9606.29	Other	25	25	25	25	25
9606.30	Button moulds and other parts of buttons; button blanks ..	25	25	25	25	25
96.07	Slide fasteners and parts thereof. Slide fasteners :					
9607.11	Fitted with chain scoops of base metal	25	25	25	25	25
9607.19	Other	25	25	25	25	25
9607.20	Parts	25	25	25	25	25
96.08	Ball point pens; felt-tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.					
9608.10	Ball point pens	35	35	35	30	30

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
	9608.20	Felt tipped and other porous-tipped pens and markers .. Fountain pens, stylograph pens and other pens :	35	35	35	30	30
	9608.31	Indian ink drawing pens ..	35	35	35	30	30
	9608.39	Other	35	35	35	30	30
	9608.40	Propelling or sliding pencils ..	35	35	35	30	30
	9608.50	Sets of articles from two or more of the foregoing sub-headings	35	35	35	30	30
	9608.60	Refills for ball point pens, comprising the ball point and ink-reservoir Other :	35	35	35	30	30
	9608.91	Pen nibs and nib points ..	35	35	35	30	30
	9608.99	Other	35	35	35	30	30
96.09		Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalk and tailors' chalks.					
	9609.10	Pencils and crayons, with leads encased in a rigid sheath ..	35	35	35	30	30
	9609.20	Pencil leads, black or coloured	35	35	35	30	30
	9609.90	Other	35	35	35	30	30
96.10	9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed	35	35	35	30	30
96.11	9611.00	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	35	35	35	30	30
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked with or without boxes.					
	9612.10	Ribbons	25	25	25	25	25
	9612.20	Ink-pads	25	25	25	25	25
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.					

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
9613.10	Pocket lighters, gas fuelled, non-refillable	45	45	45	40	40
9613.20	Pocket lighters, gas fuelled, refillable	45	45	45	40	40
9613.30	Table lighters	45	45	45	40	40
9613.80	Other lighters	45	45	45	40	40
9613.90	Parts	45	45	45	40	40
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.					
9614.10	Roughly shaped blocks of wood or root, for the manufacture of pipes	45	45	45	40	40
9614.20	Pipes and pipe bowls	45	45	45	40	40
9614.90	Other	45	45	45	40	40
96.15	Combs, hair-slides and the like ; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof. Combs, hairslides and the like :					
9615.11	Of hard rubber or plastics	35	35	35	30	30
9615.19	Other	35	35	35	30	30
9615.90	Other	35	35	35	30	30
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor ; powder-puffs and pads for the applications of cosmetics or toilet preparations.					
9616.10	Scent sprays and similar toilet sprays, and mounts and heads therefor	45	45	45	40	40
9616.20	Powder-puffs and pads for the application of cosmetics or toilet preparations	45	45	45	40	40
96.17	9617.00 Vacuum flasks and other vacuum vessels, complete with cases ; parts thereof other than glass liners	45	45	45	40	40
96.18	9618.00 Tailors' dummies and other lay figures ; automata and other animated displays used for shop window dressing	15	15	15	15	15

SECTION XXI

WORKS OF ART, COLLECTORS PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS, PIECES AND ANTIQUES

Notes

1. This Chapter does not cover :

(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49) ;

(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading No. 97.06 ; or

(c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03) ;

2. For the purposes of heading No. 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one 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 photomechanical process.

3. Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(b) Heading No. 97.06 does not apply to articles of the preceeding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques 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.

Heading No.	H.S. Code	Customs Duty Rate				
		1988- 1989	1990- 1991	1992	1993	1994
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles ; collages and similar decorative plaques.					
	9701.10 Paintings, drawings and pastels	60	60	60	55	50
	9701.90 Other	60	60	60	55	50
97.02	9702.00 Original engravings, prints and lithographs.	60	60	60	60	60
97.03	9703.00 Original sculptures and statutory in any material.	60	60	60	55	50

Heading No.	H.S. Code		Customs Duty Rate				
			1988- 1989	1990- 1991	1992	1993	1994
97.04	9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like used or if unused not of current or new issue in the country to which they are destined	60	60	60	55	50
97.05	9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	60	60	60	55	50
97.06	9706.00	Antiques of an age exceeding one hundred years	60	60	60	55	50

SCHEDULE 2

EXEMPTION FROM IMPORT DUTY

1. Aircraft, their parts and ancilliary equipment, if the Minister is satisfied that the same are imported by foreign airlines providing scheduled services solely for direct use in the operation of aircraft or the maintenance or repair of aircraft or their parts, the following items, 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 renovation or re-decoration ;
- (9) passenger gangways ;
- (10) tools (including machine tools) and machinery (other than vehicles).

2. Films, films-strips, microfilms, newsreel, slides and similar visual and auditory material of educational, scientific or cultural character imported by the United Nations, any of its specialised Agencies or an approved education or science-organisation.

3. Fuel, lubricants and similar Products, which the Minister 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 country recognised by the Federal Republic of Nigeria.

4. Goods Imported by Voluntary Organisation

Goods accepted by the Minister 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 Minister 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 objectives of the organisation.

5. Goods for Donation to Charity

Goods approved by the Minister 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 the country of the place of establishment ;
2. or a person or body approved by the Federal Government of Nigeria or approved by a person authorised by the Government in that behalf.

6. Goods Imported for the President, Commander-in-Chief of the Armed Forces:

All goods imported for the official and personal use of the President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, or 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 Minister is satisfied are produced locally to the required standard and readily obtainable.

7. Goods Imported for 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 carrière* 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 President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria to be a country with the Government of which a convention making provision in that behalf has been conducted, a person who :

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

(ii) is a national of that country ;

(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 vehicles shall not be re-imported into Nigeria without the consent of the Federal Government.

8. Diplomatic Privileged Importations

The furniture and effects (which expression shall include a motor vehicle) of any person, not being a Nigerian who is an official of an organisation declared by notice in the *Gazette* to be an organisation of which the Government for 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.

9. 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, and that when any such goods are sold in Nigeria, appropriate duty shall be paid on their value at that time.

10. Passengers Baggage

(1) Personal and household effects, the property accompanying a passenger, to the extent permitted by the Minister 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 within such further period as the Minister may allow, to the extent permitted by the Minister and subject to any conditions imposed by it ; and

(3) Personal and household effects excluding jewellery, photographic equipment electronics and other luxury goods of a citizen of Nigeria who had been resident in a place outside the limits of the jurisdiction of Nigeria for not less than 9 months.

Provided that "baggage" shall not be interpreted to include any vehicle or any goods intended for sale, barter or exchange.

11. Patterns and Samples, cut mutilated spoiled or otherwise rendered unmerchantable ; articles which the Minister is satisfied are not imported for trade purposes and which in the opinion of the Minister care of no commercial value ; advertising materials of no commercial value accepted as such by the Minister, and commercial sample of negligible value intended solely for soliciting orders or goods of a kind they represent, provided the quality, size, kind or quantity and manner in which they are put up preclude their being used otherwise than as samples.

12. Personal Effects, not being merchandise, of a citizen of Nigeria dyeing in places outside the limits of the jurisdiction of Nigeria.

13. Scientific Specimens, imported for public exhibition, study or research.

14. Foodstuff (of the type ordinarily consumed by Africans) produced in a territory adjoining Nigeria and imported overland from any such territory in such quantity as the Minister may from time to time specify.

15. Church and Mosque Equipment, accepted by the Minister as suitable and intended for use at religious services.

16. Life Saving Appliances.

17. Medicinal Preparations, drugs, anaesthetics and dressing excludings undiluted alcohol, alochol diluted with water only or medicaments containing ten per cent or more by volume of ethyl alcohol imported by the Governments of the Federation.

18. Specialised Hospital and Surgical Equipment which in the opinion of the Minister charged with the responsibility for health matters is imported for use only in connection with surgical, dental and medical treatment including X-Ray Films and Plates.

19. Military Hardware and Uniforms

(1) All hardware 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 such goods).

(2) Accoutrements, 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 Minister is satisfied are produced locally to the required standard and are readily obtainable.

20. Arms and Ammunition imported by the Nigerian Police Force.

21. In this Schedule, except otherwise provided, Minister means the Minister charged with responsibility for matters relating to finance.

SCHEDULE 3

IMPORT PROHIBITION LIST (TRADE)

1. Cigarettes (2402.10 to 2402.90).
2. Live or dead poultry, that is, fowls, ducks, geese, turkeys and guinea fowls excluding grand-parent and foundation stocks for research and multiplication purposes (0105.11 to 0105.99 and 0205.10 to 0205.50).
3. Vegetables, including tomato puree and paste, roots and tubers, fresh or dried, whole or sliced cut or powdered and sago pitch (0601.10 to 0604.99, 0701.10 to 0714.90, 2001.10 to 2005.90, 2103.20).
4. Processed wood (4404.10 to 4405.00, 4407.10 to 4413.00) excluding wood in the rough, roughly squared or half squared but not further manufactured (4401.10 to 4403.99). Furniture and furniture products (9401.10 to 9401.90, 9403.10 to 9406.00).
5. Eggs in the shell, including those for hatching (0407.00).
6. Fruits fresh or preserved and fruit juices (0801.10 to 0814.00, 2006.00 and 2008.11 to 2008.99) (2009.11 to 2009.90).
7. Textile fabrics of all types and articles thereof Chapters 50 to 63 but excluding—
 - (a) Nylon Tyre cord (5902.10 to 5902.90).
 - (b) Multifilament Nylon chafer fabric and tracing cloth ; (5111.20 and 5112.20 ; 5901.10 to 5901.90).
 - (c) Fire resistant mattress tickings (5903.10 to 5903.90).
 - (d) Narrow fabrics of 5806.10 to 5806.40, trimmings and linings of (5903.10 to 5903.90, 5908.00, 5808.10 to 5808.90).
 - (e) Mosquito netting materials ; (5608.19 and 5608.90).
 - (f) Gloves for industrial use ; (6116.10 to 6116.99).
 - (g) Made-up fishing nets ; (5608.11).
 - (h) Canvas Fabric for the manufacture of fan belt (5907.00 and 5908.00).
8. Domestic articles and wares made of plastic materials excluding babies' feeding bottles (3918.10 and 3918.90, 3922.10 to 3922.90, 3924.10 and 3924.90).
9. Evian and similar waters, soft drinks and beverages, Beer and Stout (2201.10 to 2203.00), malt and barley (1003.00 and 1107.10-1107.20)
10. Articles of jewellery and precious metals (7112.10 to 7118.90).
11. Rice and rice products (1006.10 to 1006.40).
12. Maize and maize products (1005.10 to 1005.90).
13. Wheat and wheat products (1101.00 to 1103.29).
14. All sparkling wines including champagne (2204.10 to 2204.29).
15. Gaming Machines (9504.10 and 9504.30).
16. Vegetable oils excluding linseed and castor oils used as industrial raw materials 1515.11, 1515.19 and 1515.30
17. Aluminium sulphate including alum (2833.22 and 2833.30).
18. Retreaded and used tyres (4012.10, 4012.20 and 4012.90).

SCHEDULE 4

Section 5

GOODS: THE IMPORTATION OF WHICH IS ABSOLUTELY PROHIBITED

PART I

ABSOLUTE PROHIBITION (OTHER THAN TRADE)

1. Air pistols.
2. Airmail photographic printing paper.
3. Base or counterfeit coin of any country.
4. Beads composed of inflammable celluloid or other similar substances.
5. Blank invoices.
6. Coupons for foreign football pools or other betting arrangements.
7. Cowries.
8. Exhausted tea or tea mixed with other substances. For the purposes of this item, "exhausted tea" means any tea which has been deprived of its proper quality, strength or virtue by steeping, infusion, decoction or other means.
9. Implements appertaining to the reloading of cartridges.
10. Indecent or obscene prints, paintings, books, cards, engravings or any indecent or obscene articles.
11. Manillas.
12. Matches made with white phosphorous.
13. Materials of any description with a design which, considering the purpose for which any such material is intended to be used, is likely in the opinion of the President to create a breach of the peace or to offend the religious views of any class of persons in Nigeria.
14. Meat, vegetables or other provisions declared by a health officer to be unfit for human consumption.
15. Piece goods and all other textiles including wearing apparel, hardware of all kinds crockery and china or earthenware goods bearing inscriptions (whether in Roman or Arabic characters) from the Koran or from the traditions and commentaries on the Koran.
16. Pistols disguised in any form.
17. Second-hand clothing.
18. Silver or metal alloy coins not being legal tender in Nigeria.
19. Spirits—
 - (1) other than—
 - (a) alcoholic bitters, liqueurs, cordials and mixtures admitted as such in his discretion by the Director and which are not deemed to be injurious spirits within the meaning of any enactment or law relating to liquor or liquor licensing;
 - (b) brandy, i.e. a spirit—
 - (i) distilled in grape-growing countries from fermented grape juice and from no other materials; and
 - (ii) stored in wood for a period of three years;

(c) drugs and medicinal spirits admitted as such in his discretion by the Director ;

(d) gin, i.e. a spirit—

(i) produced by distillation from a mixed mash of cereal grains only saccharified by the diastase of malt and then flavoured by re-distillation with juniper berries and other vegetable ingredients and of a brand which has been notified as an approved brand by notice in the *Gazette* and in containers labelled with the name and address of the owner of the brand ; or

(ii) produced by distillation at least three times in a pot-still from a mixed mash of barley, rye and maize saccharified by the diastase of malt and then rectified by re-distillation in a pot-still after the addition of juniper berries and other vegetable materials ;

(e) methylated or denatured spirits, i.e.—

(i) mineralised methylated spirit mixed as follows :—to every ninety parts by volume of spirits nine and one-half parts by volume of wood naphtha and one-half of one part by volume of crude pyridine and to every 455 litres of the mixture 1.7 litres of mineral naphtha or petroleum oil and not less than 0.7 grammes by weight of powdered aniline dye (methylviolet) and so in proportion for any quantity less than 455 litres ; and

(ii) industrial methylated spirits imported under licence from the Director and mixed as follows :—

to every ninety-five parts by volume of spirits five parts by volume of wood naphtha and also one-half of one part by volume of the mixture : and

(iii) spirits denatured for a particular purpose in such manner as the Director in any special circumstance may permit ;

(f) perfumed spirits ;

(g) rum, i.e. a spirit—

(i) distilled direct from sugar-cane products in sugar-cane growing countries ; and

(iii) stored in wood for a period of three years ;

(h) spirits imported for medical or scientific purposes, subject to such conditions as the Director may prescribe ;

(i) spirits totally unfit for use as potable spirits admitted to entry as such in the discretion by the Director ; and

(j) whisky, i.e. a spirit—

(i) obtained by distillation from a mash or cereal grains saccharified by the diastase of malt ; and

(ii) stored in wood for a period of three years.

(2) Containing more than forty-eight and one-half *per centum* of pure alcohol by volume except denatured, medicated and perfumed spirits, and such other spirits which the Director, in his discretion, may allow to be imported subject to such conditions as he may see fit to impose.

20. Weapons of any description which in the opinion of the Director are designed for the discharge of any noxious liquid, gas or other similar substance and any ammunition containing or in the opinion of the Director designed or adapted to contain any noxious liquid, gas or other similar substance.

SCHEDULE 5

GOODS LIABLE TO EXCISE DUTY

Serial No.	H.S. Code	Tariff Description	Duty %
1.	1517.10	Margarine	10
2.	1601.00	Sausages and the like other than baby foods	5
3.	1602.10-1602.90	Prepared or preserved meat or offal other than sausages or baby foods	5
4.	1604.30	Caviar and caviar substitutes	10
5.	1604.20	Canned fish	5
6.	1605.10-1605.90	Prepared or preserved crustaceans and molluscs	5
7.	1702.10-1702.90	Sugar ; Syrups ; artificial honey	5
8.	1806.10-1806.90	Chocolate, and other food preparations containing cocoa	5
9.	1901.10-1901.90	Malt extract ; preparations of flour, meal, starch or malt extract, containing less than 50 per cent by weight of cocoa	5
10.	1902.10-1902.40	Macaroni, spaghetti and similar products	5
11.	1905.10-1905.90	Corn flakes, Rice crisps or similar products	5
12.	1905.30	Wafers and the like ; rice paper and similar products	5
13.	1905.30	Biscuits	5
14.	2001.10-2001.90	Vegetables and fruit prepared or preserved by vinegar or asetic acid, other than baby foods	5
15.	2002.10-2002.90	Tomato puree and paste other than baby foods	5
16.	2007.10-2007.90	Jams and other cooked fruit preparations other than baby foods	5
17.	2106.10-2106.90	Other food preparations including beverages	5
18.	2201.10-2201.90	Waters, including spar water and the like not aerated,	10
19.	2202.10-2202.90	Lemonades flavoured aerated water and vitaminised malt	5
20.	2203.00	Beer and Stout	30
21.	2204.21-2204.30	Wine of fresh grapes and the like	30
22.	2205.10-2205.90	Vermouths and the like	30
23.	2206.00	Other fermented beverages	30
24.	2208.10-2208.90	Spirits, liquors and other spiritous liquors ; concentrated extracts thereof	30
25.	2402.20	Cigarettes	30
26.	2402.10	Cigars, and cheroots	30
27.	2710.00	Oils (Petroleum and mineral) other than crude	5
28.	2711.11-2711.29	Liquified Petroleum Gas	5

Serial No.	H.S. Code	Tariff Description	Duty %
29.	3209.10-3209.90	Varnishes, Laquers, pigments, paints, enamels, spirits and the like	
30.	3306.10-3306.90 ; 3305.10 3307.10	Dentrifices, mouth washes, shampoos and shaving creams..	5
31.	3304.10-3304.99 ; 3307.20 ; 3303.00	Cosmetic, deodorised and liquid perfumes	5
32.	3406.00	Candles, tapers, nightlights and the like	5
33.	3920.10-3920.99 ; 3921.11-3921.90 ; 3922.10-3922.09	Corrugated sheets apparel, clothing accessories and sanitary wares	5
34.	3924.10-3924.90 ; 3925.10-3925.90 ; 3926.10-3926.40	Beads, cushions, mattresses, ceiling boards and a ccoustic tiles, venetian blinds and other domestic articles ..	5
35.	3926.90	Other articles including baby feeding bottles	5
36.	4016.10-4016.99	Tiles	5
37.	4016.10-4016.99	Mats and matting	5
38.	4011.10-4011.99 ; 4012.10-4012.99 ; 4013.10-4013.90	Rubber tyres and tubes	5
39.	4015.90	Rubber apparel other than gloves	5
40.	4201.00	Saddlery and harness	10
41.	4202.11-4202.99	Travel goods, shopping bags, cases and the like of leather, of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	5
42.	4303.10-4303.90	Articles of furskin	20
43.	4304.00	Articles of artificial fur	20
44.	4418.10-4418.90	Prefabricated buildings, parguet and other carpentry and joinery	5
45.	5007.10-5007.90	Woven fabrics of silk, noil or other waste silk	20
46.	5516.11-5516.94	Brocade, damask, madras and suitings of continuous man-made fibres	20
47.	5811.00-5815.99	Other woven fabrics and continuous man-made fibres ..	5
48.	5809.00	Woven fabrics of metal thread or metalised yarn	10
49.	5111.11-5111.90	Woven fabrics of wool	5
50.	5112.11-5112.90	Woven fabrics of animal hair	5
51.	5802.11-5802.30	Terry towelling and other terry fabrics of cotton	5
52.	5212.11-5212.25	Brocade, damask, madras (george) and suitings of cotton ..	20
53.	5212.11-5212.25	Other woven fabrics of cotton	5
54.	5408.10-5408.34	Brocade, damask, madras of discontinuous or waste man-made fibres	20
55.	5408.10-5408.34	Other woven fabrics of discontinuous or waste man-made fibres	5
56.	5701.10-5701.90	Knotted carpets, carpeting and rugs	10

Serial No.	H.S. Code		Duty %
57.	5702.10-5702.99	Other carpeting	10
58.	5801.10-5801.90	Woven pile and chenille fabrics, n.e.s.	10
59.	5804.10	Plain tulle and other net fabrics	10
60.	5804.10-5804.30	Figured tulle and other net fabrics and lace	10
61.	5704.10-5704.90	Felt carpets, carpeting, mats and matting	10
62.	5802.20	Bonded fibre towels	5
63.	5802.20	Bonded fibre and fabrics other than towels	5
64.	5903.10-5903.90	Textile fabrics coated separate with artificial plastic materials	5
65.	5904.10-5904.92	Linoleum and the like	5
66.	6002.10-6002.99	Knitted or crocheted under garments including shirts	5
67.	6301.10-6301.90	Travelling rugs and blankets	5
68.	6302.10-6302.99	Towels, bed, table toilet and kitchen linen, curtains and other furnishing articles (except mosquito nets and towels) made primarily of natural or man-made silk, tapestry, madras, george, brocade, damask, suiting, tulle, lace, pile chenille or embroidery	10
69.	6305.10-6305.90	Sacks and bags of a kind used for packing of goods	5
70.	6402.11-6402.99	Footwear with outer soles and uppers of rubber or artificial plastic materials	5
71.	6403.11-6403.99	Footwear with outer soles of leather or composition leather, or with outer soles but not uppers of rubber or plastics	5
72.	6405.10-6405.90	Footwear with outer soles of wood or cork	5
73.	6405.10-6405.90	Footwear with outer soles of other materials	5
74.	6601.10-6601.99	Umbrellas and sunshades	5
75.	6802.10-6802.99	Monumental or building stone and articles thereof	5
76.	6812.10-6812.90	Fabricated asbestos and articles thereof other than friction materials	5
77.	6901.00	Roofing tiles and other construction ceramics	5
78.	6906.00	Piping, conduits, guttering and fittings	5
79.	6907.10-6907.90	Unglazed setts, flags and paving, hearth and wall tiles	5
80.	6908.10-6908.90	Glazed setts, flags and paving, hearth and wall tiles	5
81.	6910.10-6910.90	Ceramics sanitary fixtures	5
82.	6911.10-6911.90	Tableware, other domestic or toilet articles of porcelain or China	5
83.	6912.00	Tableware, and other domestic articles of other pottery	5
84.	6913.10-6913.90	Ceramic ornaments and articles of porcelain and china.. and furniture	5
85.	6914.10-6914.90	Ceramic articles, not elsewhere specified	5
86.	7013.10-7013.99	Domestic, office or decorative glassware not specified under 70.19	5
87.	7018.10-7018.90	Glass beads, imitation pearls, precious or semi-precious stones, fragments and chippings and similar fancy or decorative small wares and articles thereof; cubes and small plates for mosaic and similar decorative purposes artificial eyes (except for human use); ornaments and other fancy articles; grains (allotini)	15
88.	7020.00	Glass articles not elsewhere specified	5
89.	7101.10-7102.38	Pearls, unworked, but not mounted set or strung	20

Serial No.	H.S. Code	Tariff Description	Duty %
90.	7103.10-7103.99	Precious or semi-precious stones, unworked cut or otherwise worked but not mounted, set or strung	20
91.	7104.10-7105.90	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung	20
92.	7106.10-7106.92	Silver, including silver filit and platinum plated silver, unwrought or semi-manufactured	20
93.	7107.00	Rolled silver, unworked or semi-manufactured	20
94.	7108.11-7108.20	Gold including platinum-plated gold unworked or semi-manufactured	20
95.	7109.00	Rolled gold on base metal or silver, unworked or semi-manufactured	20
96.	7110.11-7110.49	Platinum and other metals of the platinum group, unwrought or semi-manufactured	20
97.	7111.00-7112.90	Base metals, silver or gold, clad with platinum; waste and scrap of precious metal or of metal clad with precious metal, not further worked than semi-manufactured.	20
98.	7113.11-7113.20	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	20
99.	7114.11-7114.20	Articles of goldsmiths or silversmiths wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading 71.12	20
100.	7115.10-7115.90	Other articles of precious metal or rolled precious metal	20
101.	7116.10-7116.20	Articles consisting of, or incorporating, pearls, precious stones (natural synthetic or reconstructed)	20
102.	7117.11-7117.90	Imitation Jewellery	20
103.	7213.10-7213.50	Bars and rods (including wire rod) of iron or steel	5
104.	7308.10-7308.90	Iron or steel structures and articles prepared for use therein	5
105.	7309.00	Iron or steel containers exceeding 300 litres not mechanically or thermally equipped	5
106.	7310.10-7310.29	Iron or steel containers for conveyance or packing of goods	5
107.	7311.00	Iron or steel containers for gas	5
108.	7313.00	Iron or steel barbed wire and the like of a kind used for fencing	5
109.	7314.11-7314.50	Gauze cloth, grill, netting, fencing, reinforcing and similar materials and expanded metal of iron or steel	5
110.	7315.11-7315.90	Iron or steel chains	5
111.	7316.00	Iron or steel anchors and grapples	5
112.	7606.11-7606.92	Corrugated aluminium sheets	5
113.	7611.00	Aluminium reservoirs exceeding 300 litres not mechanically or thermally equipped	5
114.	7612.10-7612.90	Aluminium containers for conveyance or packing of goods	5
115.	7615.10-7615.20	Domestic articles and indoor sanitary ware of aluminium	5
116.	8307.10-8307.90	Base metal lamp and light fittings other than those falling under Chapter 85	5
117.	8308.10-8308.90	Base metal flexible tubing and piping	5
118.	8408.10-8408.90	Marine petrol engines, other vehicles engines (except marine diesel and aircraft) and parts thereof	5

Serial ^a No.	H.S. Code	Tariff Description	Duty %
119.	9006.10-9006.99	Camera and cinematograph motors and parts thereof	5
120.	8415.10-8415.83	Air conditioning machines	5
121.	8418.10-8418.69	Refrigerators	5
122.	8421.11-8421.39	Centrifugal clothes washers and filtering or purifying apparatus for liquid or gases	5
123.	8422.11-8422.40	Dish washers and the like	5
124.	8423.10-8423.90	Weighting machines and weights	5
125.	8424.10-8424.89	Fire extinguishers, spraying apparatus and the like	5
126.	8441.10-8441.90	Guillotine (other than power-operated with blades of 508 mm or longer)	5
127.	8442.10-8442.50	Typesetting and printing machines, apparatus, accessories and parts of a kind used in offices	5
128.	8443.11-8443.90	Other printing machinery and ancillary equipment of a kind used in offices	5
129.	8446.10-8446.30	Weaving machines and the like, and parts thereof	5
130.	8450.11-8450.20	Washing machines and the like of a kind used for domestic purpose and parts thereof	5
131.	8452.10-8452.90	Sewing machines, furniture specially designed for sewing machines	5
132.	8469.10-8469.39	Typewriters and cheques-writers	5
133.	8470.10-8470.90	Calculating and accounting machines, cash registers and the like	5
134.	8471.10-8471.99	Automatic data processing, reading and transcribing machines and units thereof	5
135.	8472.10-8472.90	Other Office machines	5
136.	8476.11-8476.90	Automatic vending machines	5
137.	8479.10-8479.89	Machines and mechanical appliances not elsewhere specified	5
138.	8481.10-8481.80	Taps, cocks, valves and the like	5
139.	8501.31-8501.61	Generators not exceeding 10 KVA electric motors not exceeding 1,000 watts	5
140.	8506.11-8506.20	Primary cells and batteries	5
141.	8507.10-8507.80	Electric Accumulators	5
142.	8509.10-8509.80	Electric fans	5
143.	8516.10-8516.90	Electric water heaters, hairdressing appliances, irons, thermic domestic appliances and the like	5
144.	8527.11-8527.90	Radio gramophones, audio cassette recorders and players, and combined radio receivers and transmitters not for navigation	5
145.	8528.10-8528.20	Television receivers	10
146.	8539.10-8539.40	Electric filament lamps and electric discharge lamps, arc-lamps	5
147.	8547.10-8547.90	Electric conduit tubing and joints, of base metal lined with insulating material	5
148.	8903.10-8903.99	Pleasure craft, touring launches and hulls thereof	20
149.	9026.10-9026.80	Electricity metres	5
150.	9101.11-9101.99	Watches	5
151.	9102.11-9102.99	Clocks with watch movements	5
152.	9104.00	Other Clocks	5
153.	9106.10-9106.90	Time-of-day recording apparatus and the like (other than time switches for controlling electric circuits)	5

<i>Serial No.</i>	<i>H.S. Code</i>	<i>Tariff Description</i>	<i>Duty %</i>
154.	9201.10-9201.90	Pianos (including automatic pianos, whether or not with keyboard ; harpsicords and other keyboard stringed instruments, harps but not including acolian harps ..	5
155.	9202.10-9202.90	Other stringed musical instruments	5
156.	9203.00	Pipe and reed organs, including harmoniums and the like ..	5
157.	9204.10-9204.20	Accordions, concertinas and similar musical instruments ; mouth organs	5
158.	9205.10-9205.90	Other wind musical instruments	5
159.	9206.00	Percussion musical instruments (for example, drums, xylo-phones, cymbals, castanets)	5
160.	9207.10-9207.90	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accor-dions)	5
161.	9208.10-9208.90	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 boatwain pipes)	5
162.	8521.10-8521.90	Video recorders and players	20
163.	8519.10 8519.99	Gramophones, record players, tape recorders and the like, without radios	10
164.	8523.10-8523.90	Magnetic tapes	5
165.	8524.10-8524.90	Gramophone records, tapes and the like	5
166.	9302.00	Revolvers and pistols, being firearms	5
167.	9304.00	Arms other than revolvers, pistols artillery, machine guns, very light pistols, line-throwing guns and the like ..	5
168.	9401.10-9401.90	Chairs, other seats	10
169.	9403.10-9403.90	Other furniture, other than medical, dental, surgical or veterinary furniture	10
170.	9501.00	Wheeled toys for children	5
171.	9502.10-9502.99 9503.10-9503.90	Dolls, other toys and recreational working models	5
172.	9504.10-9504.90	Gaming and amusement machines	30
173.	9504.10-9504.90	Parlour, table and funfare games equipment	30
174.	9505.10-9505.90	Carnival and entertainment articles, Christmas decorations and the like	5
175.	9507.10-9507.90	Fishing and hunting tackle	5
176.	9508.00	Fairground equipment, travelling circuses and the like ..	5
177.	9608.10-9608.99	Fountain, ballpoint and other pens, pen-holders and the like, propelling pencils, and parts	5

<i>Serial No.</i>	<i>H.S. Code</i>	<i>Tariff Description</i>	<i>Duty %</i>
178.	9611.00	Hand-operated date and similar stamps, composing and printing sets	5
179.	9613.10-9613.90	Lighters of all kinds other than of materials falling under Chapter 71	5
180.	9614.10-9614.90	Smoking pipes ; cigar and cigarette holders ; and parts thereof.. .. .	10
181.	9616.10-9616.20	Scent and similar toilet sprays and mounts and heads thereof, put up for retail sale	5
182.	9617.00	Vaccum Vessels	5

INTERNATIONAL CONVENTION ON THE HARMONIZED
COMMODITY DESCRIPTION AND CODING SYSTEM
DONE AT BRUSSELS ON 14TH JUNE, 1983

PREAMBLE

The Contracting Parties to this Convention, established under the auspices of the Customs Co-operation Council :

Desiring to facilitate international trade,

Desiring to facilitate the collection, comparison and analysis of statistics, in particular those on international trade,

Desiring to reduce the expense incurred by redescribing, reclassifying and recoding goods as they move from one classification system to another in the course of international trade and to facilitate the standardization of trade documentation and the transmission of data,

Considering that changes in technology and the patterns of international trade require extensive modifications to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs, done at Brussels on 15th December, 1950,

Considering also that the degree of detail required for Customs and statistical purposes by Governments and trade interests has increased far beyond that provided by the Nomenclature annexed to the above-mentioned Convention,

Considering the importance of accurate and comparable data for the purposes of international trade negotiations,

Considering that the Harmonized System is intended to be used for the purposes of freight tariffs and transport statistics of the various modes of transport,

Considering that the Harmonized System is intended to be incorporated into commercial commodity description and coding systems to the greatest extent possible,

Considering that the Harmonized System is intended to promote as close a correlation as possible between import and export trade statistics and production statistics,

Considering that a close correlation should be maintained between the Harmonized System and the Standard International Trade Classification (SITC) of the United Nations,

Considering the desirability of meeting the aforementioned needs through a combined tariff/statistical nomenclature, suitable for use by the various interest concerned with international trade,

Considering the importance of ensuring that the Harmonized System is kept up-to-date in the light of changes in technology or in patterns of international trade,

Having taken into consideration the work accomplished in this sphere by the Harmonized System Committee set up by the Customs Co-operation Council,

Considering that while the above-mentioned Nomenclature Convention has proved an effective instrument in the attainment of some of these objectives the best way to achieve the desired results in this respect is to conclude a new international Convention,

Have agreed as follows :

CONVEN 2

ARTICLE 1

DEFINITIONS

For the purpose of this Convention :

(a) the "Harmonized Commodity Description and Coding System", hereinafter referred to as the "Harmonized System", means the Nomenclature comprising the headings and sub-headings and their related numerical codes, the Section, Chapter and Sub-heading Notes and the General Rules for the interpretation of the Harmonized System, set out in the Annex to this Convention ;

(b) "Customs tariff nomenclature" means the nomenclature established under the legislation of a Contracting Party for the purposes of levying duties of Customs on imported goods ;

(c) "statistical nomenclatures" means goods nomenclatures established by a Contracting Party for the collection of data for import and export trade statistics ;

(d) "combined tariff/statistical nomenclature" means a nomenclature, integrating Customs tariff and statistical nomenclatures, legally required by a Contracting Party for the declaration of goods at importation ;

(e) "the Convention establishing the Council" means the Convention establishing a Customs Co-operation Council, done at Brussels on 15th December, 1950 ;

(f) "the Council" means the Customs Co-operation Council referred to in paragraph (e) above ;

(g) "the Secretary-General" means the Secretary-General of the Council ;

(h) the term "ratification" means ratification, acceptance or approval.

ARTICLE 2

THE ANNEX

The Annex to this Convention shall form an integral part thereof, and any reference to the Convention shall include a reference to the Annex.

ARTICLE 3

OBLIGATIONS OF CONTRACTING PARTIES

1. Subject to the exceptions enumerated in Article 4 :

(a) Each Contracting Party undertakes, except as provided in sub-paragraph (c) of this paragraph, that from the date on which this Convention enters into force in respect of it, its Customs tariff and statistical nomenclatures shall be in conformity with the Harmonized System. It thus undertakes that, in respect of its Customs tariff and statistical nomenclatures :

(i) it shall use all the headings and sub-headings of the Harmonized System without addition or modification, together with their related numerical codes ;

(ii) it shall apply the General Rules for the interpretation of the Harmonized System and all the Section, Chapter and sub-heading Notes, and shall not modify the scope of the Sections, Chapters, headings or sub-headings of the Harmonized System ; and

(iii) it shall follow the numerical sequence of the Harmonized System.

(b) Each Contracting Party shall also make publicly available its import and export trade statistics in conformity with the six-digit codes of the Harmonized System, or on the initiative of the Contracting Party, beyond that level, to the extent that publication is not precluded for exceptional reasons such as commercial confidentiality or national security ;

(c) Nothing in this Article shall require a Contracting Party to use the sub-headings of the Harmonized System in its Customs tariff nomenclature provided that it meets the obligations at (a) (i), (a) (ii) and (a) (iii) above in a combined tariff/statistical nomenclature.

CONVEN 4

2. In complying with the undertakings at paragraph 1 (a) of this Article, each Contracting Party may make such textual adaptations as may be necessary to give effect to the Harmonized System in its domestic law.

3. Nothing in this Article shall prevent a Contracting Party from establishing, in its Customs tariff or statistical nomenclatures, sub-divisions classifying goods beyond the level of the Harmonized System, provided that any such sub-division is added and coded at a level beyond that of the six-digit numerical code set out in the Annex to this Convention.

ARTICLE 4

PARTIAL APPLICATION BY DEVELOPING COUNTRIES

1. Any developing country Contracting Party may delay its application of some or all of the sub-headings of the Harmonized System as may be necessary, having regard to its pattern of international trade or its administrative resources.

2. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article agrees to make its best efforts towards the application of the full six-digit Harmonized System within five years of the date on which this Convention enters into force in respect of it or within such further period as it may consider necessary having regard to the provisions of paragraph 1 of this Article.

3. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article shall apply all or none of the two-dash sub-headings of any one one-dash sub-heading or all or none of the one-dash sub-headings of any one heading.

In such cases of partial application, the sixth digit or the fifth and sixth digits of that part of the Harmonized System code not applied shall be replaced by "0" or "00" respectively.

4. A developing country which elects to apply the Harmonized System partially under the provisions of this Article shall on becoming a Contracting Party notify the Secretary-General of those sub-headings which it will not apply on the date when this Convention enters into force in respect of it and shall also notify the Secretary-General of those sub-headings which it applies thereafter.

5. Any developing country which elects to apply the Harmonized System partially under the provisions of this Article may on becoming a Contracting Party notify the Secretary-General that it formally undertakes to apply the full six-digit Harmonized System within three years of the date when this Convention enters into force in respect of it.

6. Any developing country Contracting Party which partially applies the Harmonized System under the provisions of this Articles shall be relieved from its obligations under Article 3 in relation to the sub-headings not applied.

ARTICLE 5

TECHNICAL ASSISTANCE FOR DEVELOPING COUNTRIES

Developed country Contracting Parties shall furnish to developing countries that so request, technical assistance on mutually agreed terms in respect of *inter alia*, training of personnel, transposing their existing nomenclatures to the Harmonized System and advice on keeping their systems so transposed up-to-date with amendments to the Harmonized System or on applying the provisions of this Convention.

ARTICLE 6

HARMONIZED SYSTEM COMMITTEE

1. There shall be established under this Convention a Committee to be known as the Harmonized System Committee, composed of representatives from each of the Contracting Parties.

2. It shall normally meet at least twice each year.
3. Its meetings shall be convened by the Secretary-General and, unless the Contracting Parties otherwise decide, shall be held at the Headquarters of the Council.
4. In the Harmonized System Committee each Contracting Party shall have the right to one vote ; nevertheless, for the purposes of this Convention and without prejudice to any future Convention, where a Customs or Economic Union as well as one or more of its Member States are Contracting Parties such Contracting Parties shall together exercise only one vote. Similarly, where all the Member States of a Customs or Economic Union which is eligible to become a Contracting Party under the provisions of Article 11 (b) become Contracting Parties, they shall together exercise only one vote.
5. The Harmonized System Committee shall elect its own Chairman and one or more Vice-Chairmen.
6. It shall draw up its own Rules of Procedure by decision taken by not less than two-thirds of the votes attributed to its members. The Rules of Procedure so drawn up shall be approved by the Council.
7. It shall invite such inter-governmental or other international organizations as it may consider appropriate to participate as observers in its work.
8. It shall set up Sub-Committees or Working Parties as needed, having regard, in particular, to the provisions of paragraph 1 (a) of Article 7, and it shall determine the membership, voting rights and Rules of Procedure for such Sub-Committees or Working Parties.

ARTICLE 7

FUNCTIONS OF THE COMMITTEE

1. The Harmonized System Committee, having regard to the provisions of Article 8, shall have the following functions :
 - (a) to propose such amendments to this Convention as may be considered desirable, having regard, in particular, to the needs of users and to changes in technology or in patterns of international trade ;
 - (b) to prepare Explanatory Notes, Classification Opinions or other advice as guides to the interpretation of the Harmonized System ;
 - (c) to prepare recommendations to secure uniformity in the interpretation and application of the Harmonized System ;
 - (d) to collate and circulate information concerning the application of the Harmonized System ;
 - (e) on its own initiative or on request, to furnish information or guidance on any matters concerning the classification of goods in the Harmonized System to Contracting Parties, to Members of the Council and to such inter-governmental or other international organizations as the Committee may consider appropriate ;
 - (f) to present Reports to each Session of the Council concerning its activities, including proposed amendments, Explanatory Notes, Classification Opinions and other advice ;
 - (g) to exercise such other powers and functions in relation to the Harmonized System as the Council or the Contracting Parties may deem necessary.
2. Administrative decisions of the Harmonized System Committee having budgetary implications shall be subject to approval by the Council

ARTICLE 8

ROLE OF THE COUNCIL

1. The Council shall examine proposals for amendment of this Convention, prepared by the Harmonized System Committee, and recommend them to the Contracting Parties under the procedure of Article 18 unless any Council Member which is a Contracting Party to this Convention requests that the proposals or any part thereof be referred to the Committee for re-examination.

2. The Explanatory Notes, Classification Opinions, other advice on the interpretation of the Harmonized System and recommendations to secure uniformity in the interpretation and application of the Harmonized System, prepared during a session of the Harmonized System Committee under the provisions of paragraph 1 of Article 7, shall be deemed to be approved by the Council if, not later than the end of the second month following the month during which that session was closed, no Contracting Party to this Convention has notified the Secretary-General that it requests that such matter be referred to the Council.

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3. Where a matter is referred to the Council under the provisions of paragraph 2 of this Article, the Council shall approve such Explanatory Notes, Classification Opinions, other advice or recommendations, unless any Council Member which is a Contracting Party to this Convention requests that they be referred in whole or part to the Committee for re-examination.

ARTICLE 9

RATES OF CUSTOMS DUTY

The Contracting Parties do not assume by this Convention any obligation in relation to rates of Customs duty.

ARTICLE 10

SETTLEMENT OF DISPUTES

1. Any dispute between Contracting Parties concerning the interpretation or application of this Convention shall, so far as possible, be settled by negotiation between them.

2. Any dispute which is so settled shall be referred by the Parties to the dispute to the Harmonized System Committee which shall thereupon consider the dispute and make recommendations for its settlement.

3. If the Harmonized System Committee is unable to settle the dispute, it shall refer the matter to the Council which shall make recommendations in conformity with Article III (e) of the Convention establishing the Council.

4. The Parties to the dispute may agree in advance to accept the recommendations of the Committee or the Council as binding.

ARTICLE 11

ELIGIBILITY TO BECOME A CONTRACTING PARTY

The following are eligible to become Contracting Parties to this Convention :

- (a) Member States of the Council ;
- (b) Customs or Economic Unions to which competence has been transferred to enter into treaties in respect of some or all of the matters governed by this Convention ; and
- (c) Any other state to which an invitation to that effect has been addressed by the Secretary-General at the direction of the Council.

ARTICLE 12

PROCEDURE FOR BECOMING A CONTRACTING PARTY

1. Any eligible State or Customs or Economic Union may become a Contracting Party to this Convention ;

- (a) by signing it without reservation of ratification ;
- (b) by depositing an instrument of ratification after having signed the Convention subject to ratification or ;
- (c) by acceding to it after the Convention has ceased to be open for signature.

2. This Convention shall be open for signature until 31st December, 1986 at the Headquarters of the Council in Brussels by the States and Customs or Economic Unions referred to in Article 11. Thereafter, it shall be open for their accession.

3. The instruments of ratification or accession shall be deposited with the Secretary-General.

ARTICLE 13

ENTRY INTO FORCE

1. This Convention shall enter into force on the first of January which falls at least twelve months but not more than twenty-four months after a minimum of seventeen States or Customs or Economic Unions referred to in Article 11 above have signed it without reservation of ratification or have deposited their instruments of ratification or accession, but not before 1st January, 1987.

2. For any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention after the minimum number specified in paragraph 1 of this Article is reached, this Convention shall enter into force on the first of January which falls at least twelve months but not more than twenty-four months after it has signed the Convention without reservation of ratification or has deposited its instrument of ratification or accession, unless it specifies an earlier date. However, the date of entry into force under the provisions of this paragraph shall not be earlier than the date of entry into force provided for in paragraph 1 of this Article.

ARTICLE 14

APPLICATION BY DEPENDENT TERRITORIES

1. Any State may, at the time of becoming a Contracting Party to this Convention, or at any time thereafter, declare by notification given to the Secretary-General that the Convention shall extend to all or any of the territories for whose international relations it is responsible named in its notification. Such notification shall take effect on the first of January which falls at least twelve months but not more than twenty-four months after the date of the receipt thereof by the Secretary-General, unless an earlier date is specified in the notification. However, this Convention shall not apply to such territories before it has entered into force for the State concerned.

2. This Convention shall cease to have effect for a named territory on the date when the Contracting Party ceases to be responsible for the international relations of that territory or on such earlier date as may be notified to the Secretary-General under the procedure of Article 15.

ARTICLE 15

DENUNCIATION

This Convention is of unlimited duration. Nevertheless any Contracting Party may denounce it and such denunciation shall take effect one year after the receipt of the instrument of denunciation by the Secretary-General, unless a later date is specified therein.

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ARTICLE 16

AMENDMENT PROCEDURE

1. The Council may recommend amendments to this Convention to the Contracting Parties.

2. Any Contracting Party may notify the Secretary-General of an objection to a recommended amendment and may subsequently withdraw such objection within the period specified in paragraph 3 of this Article.

3. Any recommended amendment shall be deemed to be accepted six months after the date of its notification by the Secretary-General provided that there is no objection outstanding at the end of this period.

4. Accepted amendments shall enter into force for all Contracting Parties on one of the following dates :

(a) Where the recommended amendment is notified before 1st April, the date shall be the first of January of the second year following the date of such notification ; or

(b) Where the recommended amendment is notified on or after 1st April, the date shall be the first of January of the third year following the date of such notification.

5. The statistical nomenclatures of each Contracting Party and its Customs tariff nomenclature or, in the case provided for under paragraph 1 (c) of Article 3, its combined tariff/statistical nomenclature, shall be brought into conformity with the amended Harmonized System on the date specified in paragraph 4 of this Article.

6. Any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention shall be deemed to have accepted any amendments thereto which, at the date when it becomes a Contracting Party, have entered into force or have been accepted under the provisions of paragraph 3 of this article.

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ARTICLE 17

RIGHTS OF CONTRACTING PARTIES

IN RESPECT OF THE HARMONIZED SYSTEM

On any matter affecting the Harmonized System, paragraph 4 of Article 6, Article 8 and paragraph 2 of Article 16 shall confer rights on a Contracting Party :

(a) in respect of all parts of the Harmonized System which it applies under the provisions of this Convention ; or

(b) until the date when this Convention enters into force in respect of it in accordance with the provisions of Article 13, in respect of all parts of the Harmonized System which it is obligated to apply at that date under the provisions of this Convention ; or

(c) in respect of all parts of the Harmonized System, provided that it has formally undertaken to apply the full six-digit Harmonized System within the period of three years referred to in paragraph 5 of Article 4 and until the expiration of that period.

ARTICLE 18

RESERVATIONS

No reservations to this Convention shall be permitted.

ARTICLE 19

NOTIFICATIONS BY THE SECRETARY-GENERAL

The Secretary-General shall notify Contracting Parties, other signatory States, Member States of the Council which are not Contracting Parties to this Convention, and the Secretary-General of the United Nations, of the following :

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- (a) Notifications under Article 4 ;
- (b) Signatures, ratifications and accessions as referred to in Article 12 ;
- (c) The date on which the Convention shall enter into force in accordance with Article 13 ;
- (d) Notifications under Article 14 ;
- (e) Denunciations under Article 15 ;
- (f) Amendments to the Convention recommended under Article 16 ;
- (g) Objections in respect of recommended amendments under Article 16, and, where appropriate, their withdrawal ; and
- (h) Amendments accepted under Article 16, and the date of their entry into force.

ARTICLE 20

REGISTRATION WITH THE UNITED NATIONS

This Convention shall be registered with the Secretariat of the United Nations in accordance with the provisions of Article 102 of the Charter of the United Nations at the request of the Secretary-General of the Council.

In witness thereof the undersigned, being duly authorized thereto, have signed this Convention.

Done at Brussels on the 14th day of June, 1983 in the English and French languages both texts being equally authentic, in a single original which shall be deposited with the Secretary-General of the Council who shall transmit certified copies thereof to all the States and Customs or Economic Unions referred to in Article 11.

MADE at Lagos this 31st day of December, 1987.

GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria.*

EXPLANATORY NOTE

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

The Decree repeals the Customs Tariff (Consolidation) Decree 1984 and the Excise Tariff (Consolidation) Decree 1984 as amended. It also makes provisions for the imposition of *ad valorem* customs and excise duties payable on goods imported and manufactured in Nigeria basing its classification on the new Harmonised System of Customs Tariff.