I assent.

(L.S.)

ĊENSU TABONE
President

12th December, 1989

ACT No. XXXV of 1989

AN ACT to make provision, in place of the Import Duties Act, 1976, for import duties and for matters incidental thereto or connected therewith.

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title and commencement.

1. (1) This Act may be cited as the Import Duties Act, 1989.

(2) This Act shall come into force on such date as the Minister may by notice in the Gazette appoint and different dates may be so appointed for different provisions and for different purposes of this Act.

Interpretation.

2. (1) In this Act, unless the context otherwise requires —

"bond" in relation to imported goods means any Government warehouse or any other place of security approved under section 27 or subsection (3) of section 34 of the Customs Ordinance; Cap 37.

"the Community" means the European Economic Community established by a Treaty signed in Rome on 25th March, 1957 between Belgium, the Federal Republic of Germany, France, Italy, Luxembourg and the Netherlands and includes all States which are or may from time to time be members of the Community and to which an agreement between the Community and Malta applies and, for the purposes of any agreement between the Community and Malta, such other territories to which that agreement applies;

"Customs Tariff" means the Customs Tariff set out in the First Schedule to this Act;

"import duty" and "duty" mean any duty of Customs charged on imported goods under this Act;

"Minister" means the Minister responsible for the Customs;

"prescribed" means prescribed by regulations made under section 35 of this Act.

(2) In the application of the Customs Tariff, if there is any conflict between the Maltese and the English text of that Tariff, the English text shall prevail.

Legal effect of notes and rules in Customs Tariff.

3. The notes, rules and other provisions contained in the Customs Tariff shall form an integral part thereof, and the said Tariff shall be read, construed and applied in accordance with the notes, rules and provisions aforesaid.

Duties to be levied and collected by the Comptroller of Customs.

4. (1) There shall be levied and collected by the Comptroller of Customs on account of the Government —

(a) the import duties shown in the 'Rate of Duty' column under 'General' of the Customs Tariff upon all goods chargeable with such duties and enumerated in the first column of the said Tariff, which are grown, produced or manufactured in countries other than those in the Community and which shall be imported into Malta or taken out of bond for use or consumption in Malta;

(b) the import duties shown in the 'Rate of Duty' column under 'E.E.C.' of the Customs Tariff upon all goods chargeable with such duties and enumerated in the first column of the said tariff, which are grown, produced or manufactured in the Community and which shall be imported into Malta or taken out of bond for use or consumption in Malta.

(2) The import duties shown in the 'Rate of Duty' column under 'E.E.C.' of the Customs Tariff shall be applied only to goods which satisfy the rules of origin as in force from time to time in accordance with any agreement made between the Government of Malta and the Community.

(3) Notwithstanding anything contained in subsection (1) of this section, the import duties shown in the 'Rate of Duty' column under 'E.E.C.' of the Customs Tariff shall be subject to such reductions which may be due to be made in accordance with the provisions of any agreement between the Government of Malta and the Community, and of any annexes, protocols and declarations, as such provisions may from time to time be in force saving any direction given by order of the Minister in virtue or in application of any powers or reservations contained in any of the said provisions and exercisable by the Government of Malta.

(4) The Minister shall cause to be published all such provisions as are referred to in subsection (3) of this section, and any changes or additions thereto, as he may deem to be relevant to show the manner and extent of the application of subsection (3) of this section, and any order giving a direction under the said subsection, and may also from time to time cause to be published or to be included in any reprint of the Customs Tariff made under section 27 of this Act the duties chargeable in accordance with the provisions of the subsection aforesaid; and any such publication or inclusion in a reprint may be made either before or after the coming into force of the agreement referred to in subsection (3) of this section or of any order giving a direction under that subsection, or of any changes or additions to the provisions thereof.

(5) Anything published or included in a reprint under subsection (3) of this section shall have the same force and validity as if it were contained in and formed part of this Act with effect from such date, whether before or after the publication or reprint, as may be specified therein or by notice given by the Minister in the Gazette.

(6) Notwithstanding the provisions of subsections (1) and (3) of this section, the Comptroller of Customs may, with the concurrence of the importer, apply a flat rate of twenty-five per cent import duty on goods of a non-commercial nature received by individual persons in consignments where the value of such goods does not exceed ten Maltese Liri, and on goods of a non-commercial nature imported by travellers in their luggage where the value of such goods does not exceed hundred Maltese Liri, in either case being goods other than spirits, tobacco or tobacco products.

(7) In the collection of import duty under this Act the Comptroller may round up or down any amount of duty to the nearest Maltese Lira.

Duty-free goods.

5. There shall be exempted from payment of import duty the goods which are enumerated in the Second Schedule to this Act, subject where applicable, to the rules contained therein.

Disposal of goods imported free of duty.

6. (1) Any dutiable article which is imported free of duty by any person by virtue of an exemption granted under section 15 of this Act or under any other law shall, unless the Minister otherwise orders, be deemed, if sold or disposed of by such person for use or consumption in Malta, to be taken out of bond at the time of such sale or disposal for use or consumption in Malta, and the provisions of section 4 shall apply to any such article.

(2) In any of the cases referred to in subsection (1) of this section, the duty shall be payable by the person who becomes the owner of the article.

(3) The person liable to pay duty in terms of subsection (2) of this section, shall within one week of becoming the owner of the articles referred to in subsection (1) of this section, make perfect entry of such goods in terms of the Customs Ordinance.

(4) Failure to comply with the provisions of subsection (3) of this section shall constitute an offence in terms of Section 62 of the Customs Ordinance and Section 60 of the said Ordinance shall be applicable to the goods in relation to which a proper entry shall not have been made within the time allowed in subsection (3) hereof.

Act No. XXI of 1988.

(5) This section shall not apply to any dutiable articles imported into Malta free of customs duty under the provisions of the Industrial Development Act, 1988.

Amendments to the Nomenclature of goods in the Customs Tariff.

7. It shall be lawful for the Minister to make by order in the Gazette such amendments in the Customs Tariff as may be necessary from time to time to ensure that the Customs Tariff conforms with the Harmonized Commodity Description and Coding System 1983, as adopted and published by the Customs Co-operation Council:

Provided that this authority shall not extend to cases in which its application results in an increase in the rate of duty prescribed in respect of any article.

Mode of ascertaining ad valorem duty.

8. (1) The cost of goods, for the purpose of ascertaining the amount of the ad valorem duty payable thereon, shall be calculated on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of the goods, with the addition of the cost of transport and insurance necessary for the importation of the goods into Malta:

Provided that where the Comptroller of Customs has reason to believe that the invoice does not provide a proper basis for the assessment of the correct amount of duty on the goods, the duty may be calculated on a value which shall be established in accordance with the provisions of the Third Schedule to this Act:

Provided further that in the case of goods to which section 6 applies the ad valorem duty shall be payable —

(i) where the goods are sold, on the price paid by the purchaser; or

(ii) where the goods are disposed of otherwise than by the sale, on the value of the goods as determined by the Comptroller of Customs at the time of disposal.

(2) All invoices shall bear a declaration signed by the manufacturer or supplier of the goods or by a person duly authorised to sign on his behalf to the effect that the amount shown on the invoice is in all respects correct, and that the invoice contains a true and full statement of the particulars of the goods and of the price, inclusive of the cost of transport and insurance, actually paid, or to be paid for the said goods, and of the actual quantity thereof, and that no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone.

(3) In the event of the cost of transport and insurance not being paid or known by the manufacturer or supplier, a statement to that effect shall be added to the above declaration.

(4) Where the goods mentioned in subsection (1) hereof —

(a) are manufactured in accordance with any patented invention or are goods to which any registered design has been applied; or

(b) are imported under a foreign trade mark, or are imported for sale (whether or not after further manufacture) under a foreign trade mark,

the value on which duty shall be charged shall be determined on the assumption that the price covers the right to use the patent, design or trade mark in respect of the goods.

(5) For the purposes of subsection (4) of this section the expression "trade mark" includes a trade name and a get-up, and a "foreign trade mark" means a trade mark used for the purposes of indicating that goods in relation to which it is used are those of —

(a) a person by whom the goods to be valued have been grown, produced, manufactured, selected, offered for sale or otherwise dealt with outside Malta; or

(b) a person associated in business with any such person as is referred to in paragraph (a) hereof; or

(c) a person to whom such person as is mentioned in paragraph (a) or (b) hereof, has assigned the goodwill of the business in connection with which the trade mark is used.

(6) The Comptroller of Customs may require such evidence of the authenticity of any invoice referred to in sub-section (1) hereof as he may deem proper.

Customs Valuation Appeals Board.

9. (1) If, before the release of any imported goods from Customs any dispute regarding any valuation made in accordance with the provisions of section 8 of this Act shall arise, the importer may obtain the release of such goods on payment of the duty calculated in accordance with the provisions of this Act taking the value shown on the invoice as the value of such goods and depositing with the Comptroller of Customs the additional amount of duty claimed by the Comptroller of Customs.

(2) If, within ten working days from the date of the withdrawal of the goods from Customs, the importer does not make a request in writing to the Comptroller of Customs to have the dispute referred to the Customs Valuation Appeals Board established under the provisions of subsection (3) of this section (hereinafter referred to as "the Board"), the importer shall be deemed to have accepted the valuation

made in accordance with the provisions of section 8 of this Act and the amount deposited with the Comptroller of Customs shall thereupon be appropriated by the Comptroller of Customs in settlement of the duty claimed by him.

(3) There shall be a board to be designated "the Customs Valuation Appeals Board" which shall be composed of three members to be appointed by the Minister. The Chairman shall be a person with experience in the legal field, of the two other members of the board one shall be a person who, in the opinion of the Minister can represent the interests of the Government and the other a person who in the opinion of the Minister can represent the interests of importers appointed by the Minister after consultation with representatives of the importers.

(4) Should any of the members of the Board have a direct personal interest in any dispute he shall declare such interest and shall abstain from taking cognizance of that dispute.

(5) The Minister shall also appoint substitute members of the Board.

(6) The Board shall give due and prompt consideration to any matter relating to the valuation of imported goods referred to it by the Comptroller of Customs in accordance with the provisions of subsection (2) of this section.

(7) The Board shall regulate its own procedure.

(8) The importer shall deposit with the Comptroller of Customs samples of the goods imported by him before the release of such goods is effected.

(9) The Board shall not consider appeals where the duty in dispute does not exceed one hundred and fifty Maltese Liri.

(10) After considering the matter referred to it, and any submissions which may have been made to it by the Comptroller of Customs and the importer, the Board shall determine whether the principles set out in the Third Schedule to this Act have been followed by the Comptroller of Customs in the valuation made by him.

(11) Where the Board decides that the principles referred to in subsection (10) of this section have been followed, the amount of duty deposited with the Comptroller of Customs in accordance with the provisions of subsection (1) of this section, shall be appropriated by the Comptroller of Customs in settlement of the duty claimed by him; where the Board decides that the said principles have not been followed, the Board shall recommend to the Minister to direct the Comptroller of Customs to make a fresh valuation of the goods, which recommendation shall contain the principles which in the opinion of the Board had been overlooked by the Comptroller. The Minister shall

thereupon refer the matter to the Comptroller of Customs for a fresh valuation, which shall then be final.

(12) The Board shall have its decision communicated to the Comptroller of Customs and the importer.

(13) Nothing in this section contained shall be deemed to affect any right to claim before any competent court a refund of any duty deemed to have been paid in excess.

Power of Comptroller of Customs to retain invoice and to require production of documents.

10. (1) It shall be lawful for the Comptroller of Customs to retain for official purposes the original copy of the invoice or invoices submitted by an importer with the Customs entry for goods imported or taken out of bond.

(2) The Comptroller of Customs may, at any time, within two years after the clearance of goods of any description, require from the importer or his agent the production at his premises or elsewhere of any trade book, whether prescribed by law or otherwise, or of other documents of whatever nature relating to the purchase, importation or sale of such goods and if the importer or his agent fails to comply with any such request, he shall be guilty of an offence and shall be liable on conviction by the Court of Magistrates of Judicial Police, at the instance of the Comptroller of Customs, to a fine (multa) of not less than twenty Maltese Liri and not more than two hundred and fifty Maltese Liri.

Discounts.

11. (1) No discounts or deductions from the value of any articles chargeable with ad valorem duty shall be allowed, unless such discount or deduction be clearly shown to the satisfaction of the Comptroller of Customs on the properly attested invoice, or unless the same be verified by the signature of the manufacturer, supplier, consignor, or other person from whom the articles set forth or described in the invoice were purchased and by whom such discount or deduction has been or is purported to have been allowed.

(2) Deductions in respect of discount shall be allowed in the case of recognised trade or cash discounts, but no deduction shall be allowed in respect of any contingent discounts or rebates, or buying and selling commissions or sample discounts.

Assessment of value expressed in foreign coinage.

12. Where any invoice for goods purchased in a foreign country expresses the value of such goods in foreign currency, such value shall be assessed by the Comptroller of Customs at the rate of exchange for Maltese currency of such foreign currency which shall be determined daily by the Central Bank of Malta, and the importer shall pay duty, where duty is payable ad valorem, on the amount calculated in Maltese currency as aforesaid.

Parts of an article subject to the same duty as the article.

13. Integral parts of an article which is liable to an ad valorem duty, or is free of duty imported for replacement purposes or as spare parts, shall be liable to the same rate of duty as the article itself, or free of duty, as the case may be, unless they are specifically excluded or provided for elsewhere in the Tariff.

Power of Comptroller of Customs to take goods on payment of value declared or to take duty in kind.

14. (1) In the case of goods the duties on which are charged at an ad valorem rate, the Comptroller of Customs may, if he has reason to believe that the value declared by the importer or his agent is insufficient, either take the goods on paying the importer or his agent the amount of the value declared by him with an addition of five per centum, such payment together with the restitution of any duty which may have been paid on the goods to be made within fifteen days following the declaration, or take the duties in kind.

(2) The importer against whom the Comptroller of Customs proposes to exercise the right of pre-emption shall be entitled to have the goods appraised by experts, one to be appointed by the declarant and the other by the Comptroller of Customs. In the event of disagreement between them, the experts shall appoint an umpire whose decision shall be final.

(3) If the experts decide that the value of the goods does not exceed by more than five per centum the value declared by the importer, duty shall be levied on the amount declared by the latter.

(4) When the appraised value exceeds by more than five per centum the value declared by the importer, the Comptroller of Customs shall, at his option, collect duty on the amount determined by the experts, or avail himself of the pre-emption, with the addition of the five per centum mentioned in subsection (1) of this section, which addition shall be likewise granted when the declarant withdraws his application for appraisement:

Provided that in the former case, the duty shall be liable to be increased by fifty per centum, if the experts' appraisement exceeds by ten per centum the value declared by the importer.

(5) The expenses of the appraisement shall be borne by the declarant, if the value determined by the experts exceeds by more than five per centum the value declared: otherwise, they shall be borne by the Government.

Power of Minister to grant exemption from duty.

15. (1) It shall be lawful for the Minister to admit the importation into Malta of any goods free of duty.

(2) Where an application has been made to the Minister to allow the importation into Malta of any goods free of duty, the importer may make as deposit with the Comptroller of a sum of money sufficient in amount to cover the duties payable thereon, or produce to the Comptroller such bank guarantee by a local bank as the Comptroller deems fit in the circumstances, and thereupon the goods may be released by the Comptroller to the importer in the same manner as if the duty thereon had been paid.

(3) Any sum deposited in virtue of subsection (2) of this section in respect of any goods for which an application shall have been made to the Minister as aforesaid, shall be passed to revenue in the

event that the Minister refuses the application aforesaid, and shall be refunded by the Comptroller to the importer in the event that the Minister accedes to the application.

(4) The Minister may delegate the power conferred upon him by this section to the Comptroller of Customs in respect of any goods on which the amount of the duty payable does not exceed five Maltese Liri.

Importation of goods without payment of duty.

16. The Comptroller of Customs may also, with the approval of the Minister in each case and for such time and subject to such conditions as may be prescribed, grant permission to traders to import without payment of duty such goods as may from time to time be prescribed for sale to such class or classes of passengers as may be prescribed.

Exemption of goods imported for temporary use.

17. (1) Without prejudice to the provisions of section 30 of this Act, any goods may, with the permission of the Comptroller of Customs be brought into Malta or withdrawn from bond without payment of duty thereon, if the Comptroller of Customs is satisfied that such goods are brought into Malta or withdrawn from bond for temporary use only.

(2) The temporary importation or the withdrawal from bond of goods for temporary use shall be subject to the following conditions —

(a) the whole quantity of such goods shall be exported from Malta within three months from the date on which they were imported or withdrawn from bond, as the case may be, or within such further period as the Comptroller of Customs may allow in respect of any particular goods;

(b) no part of the goods shall be disposed of in Malta, save in accordance with the terms of a permit issued by the Comptroller of Customs to the person who imported the goods or withdrew them from bond, as the case may be;

(c) the person who imports the goods or withdraws them from bond, as the case may be, shall deposit with the Comptroller of Customs the amount of the duty payable on such goods or give such security therefor as the Comptroller of Customs may require;

(d) (i) if the whole quantity of such goods is not exported from Malta within three months from the date they were imported or withdrawn from bond, as the case may be, or within such further period as the Comproller of Customs may allow, then the whole of the deposit or security in the hands of the Comptroller of Customs shall be forfeited;

(ii) if any goods imported or taken out of bond by any person in virtue of a temporary permit under this section and allowed to be retained in the possession of that person for any expressly stipulated period of time without any pecuniary security,

the same goods being intended as surety for duty thereon at the time the goods are imported or taken out of bond then the goods if not re-exported within the said period of time shall without prejudice to any liability for the payment of the duty due, be liable to forfeiture in terms of section 60 of the Customs Ordinance and the relevant provisions of the Customs Ordinance shall apply thereto;

(e) where it is shown to the satisfaction of the Comptroller of Customs that —

(i) a part of the goods has been lost through no fault of the person who imported the goods or withdrew them from bond; or

(ii) a part of the goods has been disposed of in accordance with a permit issued under paragraph (b) of this subsection; and

(iii) the remaining part of the goods has been duly exported,

duty shall be payable only on the part of the goods which have not been exported and only that part of the deposit or security in the hands of the Comptroller of Customs shall be forfeited as amounts to the duty payable on the goods which have not been exported;

(f) when the whole quantity of any goods imported or withdrawn from bond under this section is exported form Malta, then the deposit or security in the hands of the Comptroller of Customs shall be returned to the person who made the deposit or gave the security.

No duty charged on articles in bond or released for immediate export.

18. (1) No bonded article shall be liable to duty under this Act, so long as it shall remain in bond, or on its being released from bond for immediate exportation.

(2) When any article is taken out of bond for use or consumption in Malta the duty which shall be levied on such article shall be that chargeable at the date of the actual withdrawal of such article from bond.

Payment of duty on damaged goods.

19. (1) Import duties shall be levied irrespective of the state of the goods and no remission of duty shall be allowed either in whole or in part on account of the damaged condition of the goods, whatever be the cause of such damage.

(2) The owner of damaged goods may, however, elect to have the damaged goods destroyed at his expense under such conditions as the Comptroller of Customs may impose.

(3) No import duty shall be leviable on goods destroyed in accordance with the provisions of subsection (2) of this section.

Remission of duty on goods found short.

20. (1) No import duty shall be remitted either in whole or in part on any shortage of goods, whether of internals of packages, or of whole packages, whatever is the cause of such shortage.

(2) Import duty is, however, remitted where the shortage consists of whole packages of goods and the owner of such goods furnishes evidence to the satisfaction of the Comptroller of Customs —

(i) in respect of goods other than goods imported in containers or on commercial road vehicles, that such packages had not been discharged from the importing vessel; or

(ii) in respect of goods imported in containers or on commercial road vehicles, that such packages had not been loaded in the container or on the commercial road vehicle; or

(iii) that such packages had been deposited either in a Government warehouse or a warehouse or place of security appointed by virtue of the provisions of subsection (1) of section 27 of the Customs Ordinance but are not produced at the request of an officer of the Customs.

(3) The provisions of the foregoing subsection shall not apply to goods deposited in a warehouse or place of security appointed by virtue of the provisions of subsection (1) of section 27 of the Customs Ordinance for the exclusive deposit of goods belonging to a specified person.

(4) A request for the remission of import duty shall be submitted in writing to the Comptroller of Customs not later than two years from the date of payment of such duty.

(5) For the purposes of this section —

"container" means an article of transport equipment (lift-van, movable tank or other similar structure):

(i) fully or partially enclosed to constitute a compartment intended for containing goods;

(ii) of a permanent character and accordingly strong enough to be suitable for repeated use;

(iii) specially designed to facilitate the transport of goods by one or more modes of transport without intermediate reloading;

(iv) designed for ready handling, particularly when being transferred from one mode of transport to another;

(v) designed to be easy to fill and to empty; and

(vi) having an internal volume of one cubic metre or more;

"road vehicle" means a power driven road vehicle and any trailer or semi-trailer designed to be coupled thereto.

Draw back.

21. (1) Subject to the provisions of this section, the Minister may by order published in the Gazette provide that drawback on exportation or shipment as stores, or on warehousing in a bonded store pending exportation or shipment as stores shall be allowed under this section (either for a period specified in the order or without limit of period) as respects import duties paid on the importation of goods of any description specified in the order.

For the purpose of this section "the imported articles" means the goods charged with the duty which is to be drawn back.

(2) No order shall be made under this section unless the Minister is satisfied that it will promote the export trade of Malta and is in the public interest and the Minister shall have regard to the interest of those producing in Malta goods comparable with the imported articles.

(3) The Minister may by order declare any premises occupied and used for the building, repairing and refitting of ships to be an authorised yard for the purposes of the next following subsection.

(4) Goods brought to an authorised yard shall be deemed for the purposes of this section to be exported.

(5) The allowance of drawback under this section shall be subject to such conditions as the Minister sees fit to impose for the protection of the revenue and, in a case where drawback is allowed by virtue of subsection (4) of this section, subject also to such conditions as the Minister sees fit to impose for securing that the goods will be used in the building, repairing or refitting in the yard of ships of a description not for the time being chargeable with any import duty.

(6) Drawback may be allowed either —

(a) in accordance with subsection (9) of this section on the exportation or shipment as stores of the imported articles or of goods incorporating those articles; or

(b) in accordance with subsection (10) of this section on the exportation or shipment as stores of goods produced or manufactured from the imported articles.

(7) For the purposes of this section any process whereby the form or character of any goods is changed shall be treated as producing other goods from them.

(8) Any order may provide for allowing drawback subject to restrictions not specifically provided for by this section.

(9) Any order providing for drawback to be allowed in accordance with this subsection shall be taken as providing that —

(a) the drawback shall be of an amount equal to the duty shown to have been paid in respect of the imported articles;

(b) the drawback shall not be allowed on an exportation or shipment as stores by a person other than the importer of the imported articles or some person who has taken delivery of those articles or of goods incorporating them directly from him;

(c) the drawback shall not be allowed if since the duty became chargeable on the imported articles those articles or any goods for the time being incorporating them have been used otherwise than by being incorportated in other goods or if the imported articles have ceased, otherwise than by undergoing some process not changing their form or character, to be in the same state as they were in at the time when the duty became chargeable on them.

(10) Where drawback is to be allowed in accordance with this subsection —

(a) the rate of drawback shall not be such as appears calculated on the average to result in the duty drawn back amounting to more than the duty paid;

(b) subject to paragraph (a) of this subsection, the drawback may be allowed at such rate or rates as appear appropriate and convenient, but so that any rate of drawback shall be fixed by reference either to the quantity of the imported articles (or any goods produced or manufactured from those articles) actually contained in the goods exported or shipped as stores or to that of the goods exported or shipped as stores;

(c) where the drawback is to be allowed in the case of any goods exported or shipped as stores at more than one rate according to the duty charged on the imported articles or according to the value by reference to which duty was paid on those articles, provision may be made for determining any question as to the quantity to which any rate is to apply.

(11) Any order for drawback to be allowed in accordance with subsection (10) of this section shall be taken, except in so far as it provides to the contrary, as providing that any rate of drawback shall, in relation to imported articles charged with duty at a preferential rate, be reduced so as to bear to the full rate of drawback the proportion which the duty charged bore to the full duty.

(12) Any order providing for drawback to be allowed in accordance with subsection (10) of this section shall be taken as providing that the drawback shall not be allowed if since the duty became chargeable on the imported articles those articles or any goods produced or manufactured from them have been used otherwise than for the production or manufacture of other goods from them.

Regulations in respect of drawback on other goods.

22. The Minister may by regulation made under this section prescribe —

(a) on what goods, other than goods in respect of which an order has been made under section 21, a drawback in respect of import duties chargeable under this Act shall be allowed;

(b) the conditions under which drawback on goods so presribed shall be allowed; and

(c) the amount or the method of calculation of such drawback.

Drawback may be allowed only under section 21 and 22.

23. Save as may be permitted by an order made under section 21 or by regulation made under section 22, no import duties paid by virtue of this Act on any goods released for use or consumption shall be refunded on the exportation thereof.

General provisions as to drawback.

24. (1) Any claim for drawback shall be made to the Comptroller of Customs in such form and manner and shall contain such particulars as the Comptroller of Customs may direct.

(2) Where drawback has been claimed in the case of any goods —

(a) no drawback shall be payable unless it is shown to the satisfaction of the Comptroller of Customs that duty in respect of the goods or of the articles contained therein or used in the manufacture or preparation thereof in respect of which the claim is made has been duly paid and has not been drawn back; and

(b) no drawback shall be paid until the person entitled thereto or his agent has made a declaration, in such form and manner and containing such particulars as the Comptroller of Customs may direct, that the conditions on which the drawback is payable have been fulfilled; and

(c) the Comptroller of Customs may require any person who has been concerned at any stage with the goods or articles to furnish such information as may be reasonably necessary to enable the Comptroller of Customs to determine whether duty has been duly paid and not drawn back and for enabling a calculation to be made of the amount of drawback payable, and to produce any book of account or other document of whatsoever nature relating to the goods or articles.

(3) If any person fails to comply with any requirement under paragraph (c) of the last foregoing subsection, he shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates of Judicial Police, at the instance of the Comptroller of Customs, to a fine *(multa)* of fifty Maltese Liri and to a further penalty of two Maltese Liri for every day of default after the date of his conviction.

Time limit on payment of drawback.

25. No payment shall be made in respect of any drawback unless the claim therefore is presented to the Comptroller of Customs within two years from the date of the event on the happening of which the drawback became payable.

Offences in connection with claim for drawback.

26. (1) Any person who obtains or attempts to obtain, or does anything whereby there might be obtained by any person, any amount by way of drawback of any duty which is not lawfully payable or allowable or which is greater than the amount payable or allowable, shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates of Judicial Police, at the instance of the Comptroller of Customs, —

(a) if the offence was committed with intent to defraud the Government, to a fine *(multa)* of three times the value of the goods or two hundred Maltese Liri, whichever is the greater;

(b) in any other case, to a fine *(multa)* of three times the amount improperly obtained or allowed or which might have been improperly obtained or allowed or one hundred Maltese Liri, whichever is the greater.

Cap.9.

(2) The punishments provided under the last preceding subsection shall be without prejudice to any higher punishment incurred under the provisions of the Criminal Code or of any other law.

(3) Any goods in respect of which an offence under subsection (1) of this section is committed shall be liable to forfeiture;

Provided that, in the case of a claim for drawback, the Comptroller of Customs may, if he sees fit, instead of seizing the goods, either refuse to allow any drawback thereon or allow only such drawback as he considers proper.

(4) Without prejudice to the foregoing provisions of this section, if in the case of any goods upon which a claim for drawback has been made, it is found that —

(a) those goods, if sold, do not correspond with any entry made thereof in connection with that claim; or

(b) the goods, if sold for home use, would realize less than the amount claimed,

the goods shall be liable to forfeiture and any person by whom any such entry or claim was made shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates of Judicial Police, at the instance of the Comptroller of Customs, to a fine *(multa)* of three times the amount claimed or one hundred Maltese Liri, whichever is the greater:

Provided that paragraph (b) of this subsection shall not apply to such goods or articles contained therein or used in the manufacture or preparation of goods as may be specified by the Minister by an order published in the Gazette.

Reprint of Customs Tariff. Cap. 180.

27. Without prejudice to the provisions of the Existing Laws (Reprint) Act, it shall be lawful for the Minister to order from time to time the reprint of the Customs Tariff, with any additions, omissions, amendments or substitutions directed to be made by any future laws and the Tariff so printed shall be, without any question whatsoever in all Courts of Justice and for all purposes whatsoever, an authentic text of such Customs Tariff:

Provided that in every such case a memorandum under the signature of the Minister shall be printed on the reprinted Customs Tariff stating that it has been reprinted under the authority of this section and as amended up to a specified date.

Saving as to other laws relating to Customs.

28. Nothing in this Act contained shall be deemed to effect —

(a) any power of the lawful authorities under any law or regulation in force relating to Customs to require the production of any document upon the entry of goods, or to exercise any power granted by such law or regulation;

(b) any obligation or liability provided for by any law or regulation in force relating to Customs;

(c) any penalty, forfeiture or punishment in respect of any offence against any law or regulation in force relating to Customs;

(d) any proceedings in respect of any such power, obligation, liability, penalty, forfeiture or punishment as aforesaid.

Samples.

29. (1) Any officer of Customs may, at any time before the release of any goods, take samples of such goods in such reasonable quantities as may be deemed necessary for the purpose of ascertaining the amount of duty to be levied, and such samples shall be disposed of and accounted for in such manner as the Comptroller of Customs may direct.

(2) No compensation shall be payable by the Comptroller of Customs in respect of any sample taken in accordance with the provisions of this section.

Special provisions for temporary importation of items intended for industrial processing.

30. (1) It shall be lawful for the Minister to authorize by order the importation or withdrawal from bond of any goods or materials without payment of duty thereon on a declaration to be made by the importer or owner that they are wholly intended for re-exportation after industrial processing or incorporation in manufactured articles.

(2) Any such goods or materials shall not be disposed of in Malta without a written permit issued by the Comptroller of Customs.

(3) The temporary importation of any goods or materials as aforesaid shall be subject to the following conditions:—

(a) the whole quantity of the goods or materials shall be exported from Malta within such period as shall be determined by the Comptroller of Customs;

(b) the person mentioned in the order shall furnish to the Comptroller of Customs a security or undertaking to the latter's satisfaction;

(c) the person mentioned in the order shall —

(i) keep proper stock accounts showing at any time and in full detail the quantities of goods or materials imported or withdrawn from bond on temporary importation and their disposal;

(ii) furnish the Comptroller of Customs, where he so requires, with certified true copies of such accounts every month or at such period as he may determine;

(iii) permit the Comptroller of Customs or any person authorised by him in that behalf at any reasonable time to inspect the accounts mentioned in sub-paragraph (i) of this paragraph and any stocks of goods or materials kept in his premises by the person mentioned in the order for the purpose of ascertaining that all the conditions respecting the temporary importation of such stocks are being fulfilled.

(4) Where in goods or materials held on temporary importation under this section any normal wastage occurs in the process of production, any waste materials shall be disposed of as the Comptroller of Customs shall permit, whether on payment of duty prior to sale or free of duty on destruction under Customs supervision.

(5) Where any goods or materials held on temporary importation under this section —

(i) are disposed of in Malta either in their original state or after incorporation into finished articles in accordance with a written permit issued by the Comptroller of Customs as aforesaid; or

(ii) are shown to the satisfaction of the Comptroller of Customs to have been unavoidably lost through circumstances beyond the control of the person mentioned in the aforesaid order,

then in every such case duty shall be paid only on such goods and materials as are not exported, except for such wastage as may be permitted to be destroyed under subsection (4) of this section.

(6) Without prejudice to the provisions of section 32, if the Comptroller of Customs is satisfied that any of the provisions of this

section has been contravened or has not been complied with, it shall be lawful for the Minister to revoke the order made by him under this section and the importer or owner affected by such revocation shall forthwith pay the full duty on such goods or materials held on temporary importation which cannot be accounted for to the satisfaction of the Comptroller of Customs.

Special provisions for importation of items intended for fairs etc.

31. It shall be lawful for the Minister by regulations under this Act, to make provision for putting into effect any international agreement or convention to which the Government of Malta may be a party, whereby goods for display or use at exhibitions, fairs, meetings or similar event may be imported into Malta, without payment of duty under this Act, such regulations may in particular prescribe the forms, procedures and guarantees, to be used, adopted or given in connection therewith.

Offences in connection with temporary importation under section 30.

32. Where any importer or owner in whose favour an order has been made under subsection (1) of section 30 disposes in Malta of any goods or materials mentioned in such order without the written permit of the Comptroller of Customs or is unable satisfactorily to account for any such goods or materials, such importer or owner shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates of Judicial Police, at the instance of the Comptroller of Customs, to a fine *(multa)* of three times the value of the goods or materials or fifty Maltese Liri, whichever is the greater or to imprisonment for a term not exceeding two years, or to both such fine and such imprisonment.

Goods or materials imported for industrial production.

33. Where the Customs Tariff provides that goods otherwise subject to duty may be imported free of duty or subject to the payment of a lower rate of duty because they are declared to be intended "for industrial production" or "for agricultural use" or "for fishing use", such importation free of duty or subject to the payment of a lower rate of duty shall be permitted subject to the fulfilment of any such conditions as may be prescribed in order that the goods or materials may be considered as having been imported for any of the said purposes and subject to the Comptroller of Customs being satisfied that the goods or materials have been so imported and that any such conditions as aforesaid have been fulfilled.

Offences by body of persons.

34. Where an offence against the provisions of this Act or any regulations or order made thereunder is committed by an association or body of persons, every person who, at the time of the commission of the offence was a director, manager, secretary or other similar officer of such association or body of persons, or was purporting to act in any such capacity, shall be guilty of that offence unless he proves that the offence was committed without his knowledge and that he exercised all due diligence to prevent the commission of the offence.

Power of Minister to make regulations.

35. The Minister may from time to time make regulations —

(a) respecting the collection of import duties under the general rates and the European Economic Community rates shown in the respective columns of the Customs Tariff;

(b) prescribing the duration and conditions of permits issued under section 16 of this Act, the classes of goods to which that section applies, the procedure to be complied with to safeguard the revenue and to ensure proper control of the sale of such goods;

(c) providing that any person who contravenes or fails to comply with any regulations made under this Act shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates of Judicial Police at the instance of the Comptroller of Customs or otherwise, to punishments not exceeding a fine *(multa)* of not more than two hundred Maltese Liri or an amount equal to three times the import duty payable on any article in respect of which the offence is committed, whichever is the greater, or imprisonment for a term not exceeding three months or to both such fine and such imprisonment;

(d) prescribing anything that may be prescribed; and

(e) generally for any other purpose connected with the operation of the provisions of this Act.

Competent court in certain cases.

36. Notwithstanding the provisions of any other law, any action for the recovery of any import duty, or of any difference of import duty, charged or chargeable under this Act shall be brought, as the case may require, before the First Hall of the Civil Court or before the Court of Magistrates for the Island of Malta in its civil jurisdiction or before the Court of Magistrates for the Islands of Gozo and Comino also in its civil jurisdiction.

Repeal and savings. Act No. XXV of 1976. Act No. VII of 1975.

37. (1) The Import Duties Act, 1976, is hereby repealed.

(2) Without prejudice to the provisions of section 12 of the Interpretation Act, 1975, all regulations, orders and other instruments which were kept in force by the Act repealed by subsection (1) of this section, and all regulations, orders and other instruments made under the said Act other than any reprint of the Customs Tariff made under section 25 of that Act which shall be repealed, shall if and as in force immediately before the commencement of this section be deemed to have been made under this Act and shall continue in force and may be amended, altered, repealed or otherwise dealt with accordingly.

(3) All references in any enactment and in any instrument or other document to the Import Duties Act, 1976, or to any provision thereof, shall, in so far as applicable, be read and construed as a reference to this Act or to the corresponding provision thereof.

Forfeiture under section 16 of the Import Duties Act, 1976. Transitory provisions.

38. Any forfeiture effected under sub-paragraph (ii) of paragraph (d) of subsection (2) of section 16 of the Import Duties Act, 1976 before the coming into force of this Act, shall notwithstanding the other provisions of this Act and of the Import Duties Act, 1976 be deemed to

have been made under the provisions of this Act and of the Customs Ordinance, and any person aggrieved by such forfeiture shall have a right to challenge such forfeiture in terms of section 73 of the Customs Ordinance notwithstanding that such person shall not have given notice in writing in terms of section 72 of the said Ordinance within the period specified in the said section 72, provided that the application in terms of the said section 73 of the Ordinance shall in no case be made later than fifteen days after the coming into force of this Act, and if no application shall have been made within such time the right to challenge such forfeiture shall be lost.

Amendment to Schedule by Minister.

Transitory provisions.

39. (1) The Minister may by order amend the First Schedule to this Act in such manner that any duty liable in accordance therewith at a rate different to that which would have been applicable in accordance with the Import Duties Act, 1976, as in force immediately before the coming into force of subsection (1) of section 37 of this Act, becomes liable at the rate applicable in accordance with the Import Duties Act, 1976, as aforesaid.

(2) The powers conferred by subsection (1) of this section shall not be exercised after a period of one year has elapsed from the coming into force of subsection (1) of section 37 of this Act.

(3) Where the duty in accordance with the First Schedule to this Act is at a different rate from that which would have been payable in accordance with the provisions of the Import Duties Act, 1976, as in force immediately before the coming into force of subsection (1) of section 37 of this Act, such duty shall be payable at the rate applicable according to the Import Duties Act, 1976, as aforesaid.

(4) The provisions contained in subsection (3) of this section shall not apply after the lapse of a period of one year from the coming into force of subsection (1) of section 37 of this Act.

(5) The provisions of this section shall not apply to amendments to the First Schedule of this Act, which may be enacted subsequent to the coming into force of this section, and the provisions of the Revenue (Safeguard) Act (Cap. 62), shall continue to apply to any bills amending the said First Schedule introduced after the enactment of this Act.

SCHEDULES

FIRST SCHEDULE

(Sections 2, 3 and 4)

CUSTOMS TARIFF

GENERAL NOTES AND RULES FOR INTERPRETATION

1. **The Nomenclature of the Customs Tariff is based on the Nomenclature for the classification of Goods in the Harmonized Commodity Description and Coding System 1983 (hereinafter referred to as the Harmonized System) and shall be interpreted in accordance with the Explanatory Notes to the Harmonized System, published by the Customs Co-Operation Council, Brussels.**

2. **Except where the rates of duty are specified in monetary units, the rates indicated under "Rate of duty" of this Schedule are percentages Ad Valorem.**

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

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 falling 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, those 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, insofar 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 subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings 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.

SECTION I

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 this Schedule 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 acquatic 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.

NATIONAL NOTE

For duty purposes:—

Animals for breeding purposes, classified under headings Nos. 01.01, 01.02, 01.03, 01.04 and 01.06 when imported accompanied by pedigree certificates to the satisfaction of the Director of Agriculture shall be allowed free of import duty; and

Poultry, classified under heading No. 01.05, of improved strain and so certified by the Director of Agriculture shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
01.01 (N)	**Live horses, asses, mules and hinnies:**		
	– Horses:		
0101.11.00	– – Pure-bred breeding animals	0	0
0101.19.00	– – Other	10	6.5
0101.20.00	– Asses, mules and hinnies	10	6.5
01.02 (N)	**Live bovine animals:**		
0102.10.00	– Pure-bred breeding animals	0	0
	– Other:		
0102.90.10	– – – Oxen	Lm2.50,0 each	Lm1.65,0 each
0102.90.90	– – – Other	10	6.5
01.03 (N)	**Live swine:**		
0103.10.00	– Pure-bred breeding animals	0	0
	– Other:		
0103.91.00	– – Weighing less than 50 kg	10	6.5
0103.92.00	– – Weighing 50 kg or more	10	6.5
01.04 (N)	**Live sheep and goats:**		
0104.10.00	– Sheep	10	6.5
0104.20.00	– Goats	10	6.5
01.05 (N)	**Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:**		
	– Weighing not more than 185 g:		
0105.11.00	– – Fowls of the species Gallus domesticus	10	6.5
0105.19.00	– – Other	10	6.5
	– Other:		
0105.91.00	– – Fowls of the species Gallus domesticus	10	6.5
0105.99.00	– – Other	10	6.5
01.06.00.00 (N)	**Other live animals**	20	13

(N) Indicates that rate of duty pertaining to this heading is affected by National Note.

Chapter 2

Meat and edible meat offal

NOTE —

1. This Chapter does not cover:
   (a) Products of the kinds described in headings 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).

H.S. Code number	*Goods*	*Rate of Duty* General	*Rate of Duty* E.E.C.
		p. 100 kg.	p. 100 kg.
02.01	**Meat of bovine animals, fresh or chilled:**		
0201.10.00	– Carcasses and half-carcasses	Lm3.33,0	Lm3.33,0
	– Other cuts with bone in:		
0201.20.10	– – – Compensated quarters of adult animals	Lm3.33,0	Lm3.33,0
0201.20.20	– – – Hind quarters, and pistola cuts of adult animals	Lm4.50,0	Lm4.50,0
0201.20.90	– – – Other	Lm2.00,0	Lm2.00,0
	– Boneless:		
0201.30.10	– – – Cuts of meat of adult animals: cuberolls, eyerounds, tenderloins, striploins	Lm12.00,0	Lm12.00,0
0201.30.90	– – – Other	Lm2.00,0	Lm2.00,0
02.02	**Meat of bovine animals, frozen:**		
0202.10.00	– Carcasses and half-carcasses	Lm3.33,0	Lm3.33,0
	– Other cuts with bone in:		
0202.20.10	– – – Compensated quarters of adult animals	Lm3.33,0	Lm3.33,0
0202.20.20	– – – Hind quarters and pistola cuts of adult animals	Lm4.50,0	Lm4.50,0
0202.20.90	– – – Other	Lm2.00,0	Lm2.00,0
	– Boneless:		
0202.30.10	– – – Cuts of meat of adult animals: cuberolls, eyerounds, tenderloins, striploins	Lm12.00,0	Lm12.00,0
0202.30.90	– – – Other	Lm2.00,0	Lm2.00,0
02.03	**Meat of swine, fresh, chilled or frozen:**		
	– Fresh or chilled:		
0203.11.00	– – Carcasses and half-carcasses	Lm2.00,0	Lm2.00,0
0203.12.00	– – Hams, shoulders and cuts thereof, with bone in	Lm2.00,0	Lm2.00,0
0203.19.00	– – Other	Lm2.00,0	Lm2.00,0
	– Frozen:		
0203.21.00	– – Carcasses and half-carcasses	Lm2.00,0	Lm2.00,0
0203.22.00	– – Hams, shoulders and cuts thereof, with bone in	Lm2.00,0	Lm2.00,0
0203.29.00	– – Other	Lm2.00,0	Lm2.00,0
02.04	**Meat of sheep or goats, fresh, chilled or frozen:**		
0204.10.00	– Carcasses and half-carcasses of lamb, fresh or chilled	Lm2.00,0	Lm2.00,0
	– Other meat of sheep, fresh or chilled:		
0204.21.00	– – Carcasses and half-carcasses	Lm2.00,0	Lm2.00,0
0204.22.00	– – Other cuts with bone in	Lm2.00,0	Lm2.00,0
0204.23.00	– – Boneless	Lm2.00,0	Lm2.00,0
0204.30.00	– Carcasses and half-carcasses of lamb, frozen	Lm2.00,0	Lm2.00,0
	– Other meat of sheep, frozen:		
0204.41.00	– – Carcasses and half-carcasses	Lm2.00,0	Lm2.00,0
0204.42.00	– – Other cuts with bone in	Lm2.00,0	Lm2.00,0
0204.43.00	– – Boneless	Lm2.00,0	Lm2.00,0
0204.50.00	– Meat of goats	Lm2.00,0	Lm2.00,0
0205 00.00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen**	Lm2.00,0	Lm2.00,0

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
		p. 100 kg.	p. 100 kg.
02.06	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:**		
0206.10.00	– Of bovine animals, fresh or chilled	Lm2.00,0	Lm2.00,0
	– Of bovine animals, frozen:		
0206.21.00	– – Tongues	Lm2.00,0	Lm2.00,0
0206.22.00	– – Livers	Lm2.00,0	Lm2.00,0
0206.29.00	– – Other	Lm2.00,0	Lm2.00,0
0206.30.00	– Of swine, fresh or chilled	Lm2.00,0	Lm2.00,0
	– Of swine, frozen:		
0206.41.00	– – Livers	Lm2.00,0	Lm2.00,0
0206.49.00	– – Other	Lm2.00,0	Lm2.00,0
0206.80.00	– Other, fresh or chilled	Lm2.00,0	Lm2.00,0
0206.90.00	– Other, frozen	Lm2.00,0	Lm2.00,0
02.07	**Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen:**		
0207.10.00	– Poultry not cut in pieces, fresh or chilled	Lm2.00,0	Lm2.00,0
	– Poultry not cut in pieces, frozen:		
0207.21.00	– – Fowls of the species Gallus domesticus	Lm2.00,0	Lm2.00,0
0207.22.00	– – Turkeys	Lm2.00,0	Lm2.00,0
0207.23.00	– – Ducks, geese and guinea fowls	Lm2.00,0	Lm2.00,0
	– Poultry cuts and offal (including livers), fresh or chilled:		
0207.31.00	– – Fatty livers of geese or ducks	Lm2.00,0	Lm2.00,0
0207.39.00	– – Other	Lm2.00,0	Lm2.00,0
	– Poultry cuts and offal other than livers, frozen:		
0207.41.00	– – Of fowls of the species Gallus domesticus	Lm2.00,0	Lm2.00,0
0207.42.00	– – Of turkeys	Lm2.00,0	Lm2.00,0
0207.43.00	– – Of ducks, geese or guinea fowls	Lm2.00,0	Lm2.00,0
0207.50.00	– Poultry livers, frozen	Lm2.00,0	Lm2.00,0
02.08	**Other meat and edible meat offal, fresh, chilled or frozen:**		
0208.10.00	– Of rabbits or hares	Lm2.00,0	Lm2.00,0
0208.20.00	– Frogs' legs	Lm2.00,0	Lm2.00,0
0208.90.00	– Other	Lm2.00,0	Lm2.00,0
0209 00.00	**Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked**	0	0
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:		
0210.11.00	– – Hams, shoulders and cuts thereof, with bone in	62c5 p. 100kg.	62c5 p. 100 kg.
0210.12.00	– – Bellies (streaky) and cuts thereof	Lm2.50,0 p. 100 kg.	Lm2.50,0 p. 100 kg.
	– – Other:		
0210.19.10	– – – Pigs feet preserved in brine	0	0
0210.19.90	– – – Other	Lm2.00,0 p. 100 kg.	Lm2.00,0 p. 100 kg.
0210.20.00	– Meat of bovine animals	Lm2.00,0 p. 100 kg.	Lm2.00,0 p. 100 kg.
0210.90.00	– Other, including edible flours and meals of meat or meat offal	Lm2.00,0 p. 100 kg.	Lm2.00,0 p. 100 kg.

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. 02.10);
   (b) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertibrates, 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 otheraquatic invertebrates, unfit for human consumption (heading No. 23.01); or
   (c) caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
03.01	**Live fish:**		
0301.10.00	– Ornamental fish	0	0
	Other live fish:		
0301.91.00	– – Trout (Salmo trutta, Salmo gairdneri, Salmo Clarki, Salmo aguabonita, Salmo gilae)	0	0
0301.92.00	– – Eels (Anguilla spp.)	0	0
0301.93.00	– – Carp	0	0
0301.99.00	– – Other	0	0
03.02	**Fish , fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04:**		
	– Salmonidae, excluding livers and roes:		
0302.11.00	– – Trout (Salmo trutta, Salmo gairdneri, Salmo Clarki, Salmo aguabonita, Salmo gilae)	0	0
0302.12.00	– – Pacific salmon (Oncorhynchus spp.), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	0	0
0302.19.00	– – Other	0	0
	– Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:		
0302.21.00	– – Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	0	0
0302.22.00	– – Plaice (Pleuronectes platessa)	0	0
0302.23.00	– – Sole (Solea spp.)	0	0
0302.29.00	– – Other	0	0
	– Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:		
0302.31.00	– – Albacore or longfinned tunas (Thunnus alalunga)	0	0
0302.32.00	– – Yellowfin tunas (Thunnus albacares)	0	0
0302.33.00	– – Skipjack or stripe-bellied bonito	0	0
0302.39.00	– – Other	0	0
0302.40.00	– Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	0	0
0302.50.00	– Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	0	0
	– Other fish, excluding livers and roes:		
0302.61.00	– – Sardines (Sargina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	0	0
0302.62.00	– – Haddock (Melanogrammus aeglefinus)	0	0
0302.63.00	– – Coalfish (Pollachius virens)	0	0
0302.64.00	– – Mackerel (Scomber scombrus, Scomber australsicus, Scomber japonicus)	0	0
0302.65.00	– – Dogfish and other sharks	0	0
0302.66.00	– – Eels (Anguilla spp.)	0	0
0302.69.00	– – Other	0	0
0302.70.00	– Livers and roes	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04:**		
0303.10.00	– Pacific salmon (Oncorhynchus spp.), excluding livers and roes	0	0
	– Other salmonidae, excluding livers and roes:		
0303.21.00	– – Trout (Salmo trutta, Salmo gairdneri, Salmo Clarki, Salmo aguabonita, Salmo gilae)	0	0
0303.22.00	– – Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	0	0
0303.29.00	– – Other	0	0
	– Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:		
0303.31.00	– – Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	0	0
0303.32.00	– – Plaice (Pleuronectes platessa)	0	0
0303.33.00	– – Sole (Solea spp.)	0	0
0303.39.00	– – Other	0	0
	– Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:		
0303.41.00	– – Albacore or longfinned tunas (Thunnus alalunga)	0	0
0303.42.00	– – Yellowfin tunas (Thunnus albacares)	0	0
0303.43.00	– – Skipjack or stripe-bellied bonito	0	0
0303.49.00	– – Other	0	0
0303.50.00	– Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	0	0
0303.60.00	– Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	0	0
	– Other fish, excluding livers and roes:		
0303.71.00	– – Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling orsprats (Sprattus sprattus)	0	0
0303.72.00	– – Haddock (Melanogrammus aeglefinus)	0	0
0303.73.00	– – Coalfish (Pollachius virens)	0	0
0303.74.00	– – Mackerel (Scomber scombrus, Scomber australsicus, Scomber japonicus)	0	0
0303.75.00	– – Dogfish and other sharks	0	0
0303.76.00	– – Eels (Anguilla spp.)	0	0
0303.77.00	– – Sea Bass (Ducentrarchus labrax, Dicentrarchus punctatus)	0	0
0303.78.00	– – Hake (Merkuccius spp., Urophycis spp.)	0	0
0303.79.00	– – Other	0	0
0303.80.00	– Livers and roes	0	0
03.04	**Fish fillets and other fish meat (whether of not minced), fresh, chilled or frozen:**		
0304.10.00	– Fresh or chilled	0	0
0304..20.00	– Frozen fillets	0	0
0304.90.00	– Other	0	0
03.05	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption:**		
0305.10.00	– Fish meal fit for human consumption	0	0
0305.20.00	– Livers and roes, dried, smoked, alted or in brine	0	0
0305.30.00	– Fish fillets, dried, salted or in brine, but not smoked	0	0
	– Smoked fish, including fillets:		
0305.41.00	– – Pacific salmon (Oncorhynchus spp.), Atlantic salmon (Salmon salar) and Danube salmon (Hucho hucho)	0	0
0305.42.00	– – Herrings (Clupea harengus, Clupea pallasii)	0	0
0305.49.00	– – Other	0	0
	– Dried fish, whether or not salted but not smoked:		
0305.51.00	– – Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
0305.59.00	– – Other	0	0
	– Fish, salted but not dried or smoked and fish in brine:		
0305.61.00	– – Herrings (Clupea harengus, Clupea pallasii)	0	0
0305.62.00	– – Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0	0
0305.63.00	– – Anchovies (Engraulis spp.)	0	0
0305.69.00	– – Other	0	0
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:**		
	– Frozen:		
0306.11.00	– – Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	20	13
0306.12.00	– – Lobsters (Homarus spp.)	20	13
0306.13.00	– – Shrimps and prawns	20	13
0306.14.00	– – Crabs	20	13
0306.19.00	– – Other	20	13
	– Not frozen:		
0306.21.00	– – Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	20	13
0306.12.00	– – Lobsters (Homarus spp.)	20	13
0306.23.00	– – Shrimps and prawns	20	13
0306.24.00	– – Crabs	20	13
0306.29.00	– – Other	20	13
03.07	**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertibrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine:**		
0307.10.00	– Oysters	20	13
	– Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:		
0307.21.00	– – Live, fresh or chilled	20	13
0307.29.00	– – Other	20	13
	– Mussels (Mytilus spp., Perna spp.):		
0307.31.00	– – Live, fresh or chilled	20	13
0307.39.00	– – Other	20	13
	– Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):		
0307.41.00	– – Live, fresh or chilled	20	13
0307.49.00	– – Other	20	13
	– Octopus (Octopus spp.):		
0307.51.00	– – Live, fresh or chilled	20	13
0307.59.00	– – Other	20	13
0307.60.00	– Snails, other than sea snails	20	13
	– Other:		
0307.91.00	– – Live, fresh or chilled	20	13
0307.99.00	– – Other	20	13

Chapter 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

NOTES—

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. 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) a milkfat content, by weight of the dry matter, of 5% or more;
   (b) a dry matter content, by weight, of at least 70% but more exceeding 85%; and
   (c) they are moulded or capable of being moulded.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
04.01	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter:**		
0401.10.00	– Of a fat content, by weight, not exceeding 1%	0	0
0401.20.00	– Of a fat content, by weight, exceeding 1% but not exceeding 6 %	0	0
0401.30.00	– Of a fat content, by weight, exceeding 6%	0	0
04.02	**Milk and cream, concentrated or containing added sugar or other sweetening matter:**		
0402.10.00	– In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:	0	0
	– In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
0402.21.00	– – Not containing added sugar or other sweetened matter	0	0
0402.29.00	– – Other	0	0
	– Other:		
0402.91.00	– – Not containing added sugar or other sweetened matter	Lm5 per 100 kg	Lm5 per 100 kg
0402.99.00	– – Other	Lm4.60 per 100 kg	Lm4.60 per 100 kg
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 , nuts or cocoa:**		
	– Yogurt:		
0403.10.10.	– – – Preserved or concentrated, other than in powder form, unsweetened	Lm5 per 100 kg	Lm5 per 100 kg
0403.10.20.	– – – Preserved or concentrated, other than in powder form, sweetened	Lm4.60 per 100 kg	Lm4.60 per 100 kg
0403.10.30	– – – In powder form	0	0
	– Other:		
0403.90.10.	– – – Preserved or concentrated, other than in powder form, unsweetened	Lm5 per 100 kg	Lm5 per 100 kg
0403.90.20.	– – – Preserved or concentrated, other than in powder form, sweetened	Lm4.60 per 100 kg	Lm4.60 per 100 kg
0403.90.30	– – – In powder form	0	0
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:**		
	– Whey, whether or not concentrated or containing added sugar or other sweetened matter:		
0404.10.10	– – – Preserved or concentrated, other than in powder form, unsweetened	Lm5 per 100 kg	Lm5 per 100 kg
0404.10.20	– – – Preserved or concentrated, other than in powder form, sweetened	Lm4.60 per 100 kg	Lm4.60 per 100 kg
0404.10.30	– – – In powder form	0	0
	– Other:		
0404.90.10	– – – Preserved or concentrated, other than in powder form, unsweetened	Lm5 per 100 kg	Lm5 per 100 kg
0404.90.20	– – – Preserved or concentrated, other than in powder form, sweetened	Lm4.60 per 100 kg	Lm4.60 per 100 kg
0404.90.30	– – – In powder form	0	0

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
04.05	**Butter and other fats and oils derived from milk:**		
	– – – Butter:		
0405.00.11	– – – – Put up for retail sale	5	5
0405.00.19	– – – – Other	0	0
0405.00.90	– – – Other	0	0
04.06	**Cheese and curd:**		
0406.10.00	– Fresh cheese (including whey cheese), not fermented, and curd	0	0
0406.20.00	– Grated or powdered cheese, of all kinds	0	0
0406.30.00	– Processed cheese, not grated or powdered	0	0
0406.40.00	– Blue-veined cheese	0	0
0406.90.00	– Other cheese	0	0
04.07	**Birds' eggs, in shell, fresh, preserved or cooked:**		
0407.00.10	– – – For hatching	0	0
0407.00.90	– – – Other	0	0
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:		
0408.11.00	– – Dried	0	0
0408.19.00	– – Other	0	0
	– Other:		
0408.91.00	– – Dried	0	0
0408.99.00	– – Other	0	0
04.09 00.00	**Natural honey**	35	22.7
04.10 00.00	**Edible products of animal origin, not elsewhere specified or included** ...	0	0

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 XI); or
   (d) prepared knots or tufts for broom or brush making (i.e. heading No. 96.03).
2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout this Schedule, elephant, warlus, narwhal and wild boar tusks, rhinocerous horns and the teeth of all animals are regarded as "ivory".
4. Throughout this Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
05.01 00.00	**Human hair, unworked, whether or not washed or scoured; waste of human hair**	0	0
05.02	**Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:**		
0502.10.00	– Pigs' hogs' or boars' bristles and hair and waste thereof	0	0
0502.90.00	– Other	0	0
05.03 00.00	**Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material**	0	0
05.04 00.00	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof**	0	0
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:**		
0505.10.00	– Feathers of a kind used for stuffing; down	0	0
0505.90.00	– Other	0	0
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:**		
0506.10.00	– Ossein and bones treated with acid	0	0
0506.90.00	– Other	0	0
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:**		
0507.10.00	– Ivory; ivory powder and waste	0	0
0507.90.00	– Other	0	0
05.08 00.00	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscus, crustaceans, or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof**	0	0
05.09 00.00	**Natural sponges of animal origin**	0	0
05.10 00.00	**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**	0	0
05.11	**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:**		
0511.10.00	– Bovine semen	0	0
	– Other :		
0511.91.00	– – Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	0	0

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 plants; bulbs, roots and the like; cut flowers and ornamental foliage

NOTES —

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 gardeners 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 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

H.S Code number	*Goods*	*Rate of Duty* General	E.E.C.
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:**		
0601.10.00	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant .	0	0
0601.20.00	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	0
06.02	**Other live plants (including their roots), cuttings and slips; mushroom spawn:**		
0602.10.00	– Unrooted cuttings and slips	0	0
0602.20.00	– Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit and nuts	0	0
0602.30.00	– Rhododendrons and azaleas, grafted or not	0	0
0602.40.00	– Roses, grafted or not	0	0
	– Other:		
0602.91.00	– – Mushroom spawn	0	0
0602.99.00	– – Other	0	0
06.03	**Cut flowers and flower buds of a kind suitable for bouquets of for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:**		
0603.10.00	– Fresh	0	0
0603.90.00	– Other	0	0
06.04	**Foliage, branches and other parts of plants, without flowers of 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:**		
0604.10.00	– Mosses and lichens	0	0
	– Other:		
0604.91.00	– – Fresh	0	0
0604.99.00	– – Other	0	0

Chapter 7

Edible Vegetables 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 "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (Zea mays var. saccharatta), fruits of the genus Capiscum 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 heading Nos. 07.01 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 flakes of potatoes (heading No. 11.05);
   (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).

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
07.01	**Potatoes, fresh or chilled:**		
0701.10.00	– Seed	0	0
0701.90.00	– Other	0	0
07.02	**Tomatoes, fresh or chilled:**		
0702.00.10	– – – Released between 1st May and 31st December, both dates inclusive	25c per 100 Kg.	25c per 100 Kg.
0702.00.20	– – – Released between 1st January and 30th April, both dates inclusive	0	0
07.03	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:**		
0703.10.00	– Onions and shallots	25c per 100 Kg.	25c per 100 Kg.
0703.20.00	– Garlic	25c per 100 Kg.	25c per 100 Kg.
0703.90.00	– Leeks and other alliaceous vegetables	25c per 100 Kg.	25c per 100 Kg.
07.04	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:**		
0704.10.00	– Cauliflowers and headed broccoli	25c per 100 Kg.	25c per 100 Kg.
0704.20.00	– Brussels sprouts	25c per 100 Kg.	25c per 100 Kg.
0704.90.00	– Other	25c per 100 Kg.	25c per 100 Kg.
07.05	**Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled:**		
	– Lettuce:		
0705.11.00	– – Cabbage lettuce (head lettuce)	25c per 100 Kg.	25c per 100 Kg.
0705.19.00	– – Other	25c per 100 Kg.	25c per 100 Kg.
	– Chicory:		
0705.21.00	– – Witloof chicory (Cichorium intybus var. foliosum)	25c per 100 Kg.	25c per 100 Kg.
0705.29.00	– – Other	25c per 100 Kg.	25c per 100 Kg.
07.06	**Carrots, turnips, salad beetroot, salsify, celetriac, radishes and similar edible roots, fresh or chilled:**		
0706.10.00	– Carrots and turnips	25c per 100 Kg.	25c per 100 Kg.
0706.90.00	– Other	25c per 100 Kg.	25c per 100 Kg.
07.07 00.00	**Cucumbers and gherkins, fresh or chilled**	25c per 100 Kg.	25c per 100 Kg.
07.08	**Leguminous vegetables, shelled or unshelled, fresh or chilled:**		
0708.10.00	– Peas (Pisum sativum)	25c per 100 Kg.	25c per 100 Kg.
0708.20.00	– Beans (Vigna spp., Phaseolus spp.)	25c per 100 Kg.	25c per 100 Kg.
0708.90.00	– Other leguminous vegetables	25c per 100 Kg.	25c per 100 Kg.
07.09	**Other vegetables, fresh or chilled:**		
0709.10.00	– Globe artichokes	25c per 100 Kg.	25c per 100 Kg.

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
0709.20.00	– Asparagus	25c per 100 Kg.	25c per 100 Kg.
0709.30.00	– Aubergines (egg-plants)	25c per 100 Kg.	25c per 100 Kg.
0709.40.00	– Celery other than celeriac	25c per 100 Kg.	25c per 100 Kg.
	– Mushrooms and truffles:		
0709.51.00	– – Mushrooms	25c per 100 Kg.	25c per 100 Kg.
0709.52.00	– – Truffles	25c per 100 Kg.	25c per 100 Kg.
0709.60.00	– Fruits of the genus Capsicum or of the genus Pimenta	25c per 100 Kg.	25c per 100 Kg.
0709.70.00	– Spinach, New Zealand spinach and orache spinache (garden spinach)	25c per 100 Kg.	25c per 100 Kg.
0709.90.00	– Other	25c per 100 Kg.	25c per 100 Kg.
07.10	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen:**		
0710.10.00	– Potatoes	25	25
	– Leguminous vegetables, shelled or unshelled:		
0710.21.00	– – Peas (Pisum sativum)	40	40
0710.22.00	– – Beans (Vigna spp., Phaseolus spp.)	25	25
0710.29.00	– – Other	25	25
0710.30.00	– Spinach, New Zealand spinach and orache spinach (garden spinach)	25	25
0710.40.00	– Sweet corn	25	25
0710.80.00	– Other vegetables	25	25
0710.90.00	– Mixture of vegetables	25	25
07.11	**Vegetables 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:**		
0711.10.00	– Onions	0	0
0711.20.00	– Olives	0	0
0711.30.00	– Capers	0	0
0711.40.00	– Cucumbers and gherkins	0	0
0711.90.00	– Other vegetables; mixtures of vegetables	0	0
07.12	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:**		
0712.10.00	– Potatoes whether or not cut or sliced but not further prepared	20	10
0712.20.00	– Onions	20	10
0712.30.00	– Mushrooms and truffles	20	10
0712.90.00	– Other vegetables' mixtures of vegetables:	20	10
07.13	**Dried leguminous vegetables, shelled, whether or not skinned or split:**		
0713.10.00	– Peas (Pisum sativum)	0	0
0713.20.00	– Chickpeas (garbanzos)	0	0
	– Beans (Vigna spp., Phaseolus spp.):		
0713.31.00	– – Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	0	0
0713.32.00	– – Small red (Adzuki) beans (Phaseolus or Vigna angularis)	0	0
0713.33.00	– – Kidney beans, including white pea beans (Phaseolus vulgaris)	0	0
0713.39.00	– – Other	0	0
0713.40.00	– Lentils	0	0
0713.50.00	– Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	0	0
0713.90.00	– Other	0	0
07.14	**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 or in the form of pellets; sago pith:**		
0714.10.00	– Manioc (cassava)	0	0
0714.20.00	– Sweet potatoes	0	0
0714.90.00	– Other	0	0

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.

NATIONAL NOTE

For duty purposes, goods classified in heading No. 08.11, imported for industrial production shall be allowed free of import duty.

H.S. Code number	*Goods*	*Rate of Duty*	
		General	*E.E.C.*
08.01	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:**		
0801.10.00	– Coconuts	5	3.2
0801.20.00	– Brazil nuts	5	3.2
0801.30.00	– Cashew nuts	5	3.2
08.02	**Other nuts, fresh or dried, whether or not shelled or peeled:**		
	– Almonds:		
0802.11.00	– – In shell	5	3.2
0802.12.00	– – Shelled	5	3.2
	– Hazelnuts or filberts (Corylus spp.):		
0802.21.00	– – In shell	5	3.2
0802.22.00	– – Shelled	5	3.2
	– Walnuts:		
0802.31.00	– – In shell	5	3.2
0802.32.00	– – Shelled	5	3.2
0802.40.00	– Chestnuts (Castanea spp.)	5	3.2
0802.50.00	– Pistachios	5	3.2
0802.90.00	– Other	5	3.2
08.03 00.00	**Bananas, including plantains, fresh or dried**	5	3.2
08.04	**Dates, figs, pinapples, avocados, guavas, mangoes and mangosteens, fresh or dried:**		
0804.10.00	– Dates	5	3.2
0804.20.00	– Figs	5	3.2
0804.30.00	– Pineapples	5	3.2
0804.40.00	– Avocados	5	3.2
0804.50.00	– Guavas, mangoes and mangosteens	5	3.2
08.05	**Citrus fruit, fresh or dried:**		
0805.10.00	– Oranges	0	0
0805.20.00	– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	0	0
	– Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia):		
0805.30.10	– – – Lemons, fresh (released between 1st February and 31st August, both dates inclusive)	50c per 100 Kg.	32c5 per 100 kg.
0805.30.20	– – – Lemons, fresh (released between 1st September and 31st January, both dates inclusive)	0	0
0805.30.90	– – – Other	50c per 100 Kg.	32c5 per 100 Kg.
0805.40.00	– Grape fruit	50c per 100 Kg.	32c5 per 100 Kg.
0805.90.00	– Other	50c per 100 Kg.	32c5 per 100 Kg.
08.06	**Grapes, fresh or dried:**		
0806.10.00	– Fresh	5	3.2

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
0806.20.00	– Dried	5	3.2
08.07	**Melons (including watermelons) and papaws (papayas), fresh:**		
0807.10.00	– Melons (including watermelons)	50c per 100 Kg.	32c5 per 100 Kg.
0807.20.00	– Papaws (papayas)	50c per 100 Kg.	32c5 per 100 Kg.
08.08	**Apples, pears and quinces, fresh:**		
	– Apples:		
0808.10.10	– – – Goods released between 1st July and 31st October, both dates inclusive	25c per 100 Kg.	16c3 per 100 Kg.
0808.10.90	– – – Other	0	0
	– Pears and quinces:		
	– – – Pears:		
0808.20.11	– – – – Goods released between 1st July and 31st October, both dates inclusive	25c per 100 Kg.	16c3 per 100 Kg.
0808.20.19	– – – – Other	0	0
0808.20.20	– – – Quinces	0	0
08.09	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:**		
0809.10.00	– Apricots	50c per 100 Kg.	32c5 per 100 Kg.
0809.20.00	– Cherries	50c per 100 Kg.	32c5 per 100 Kg.
0809.30.00	– Peaches, including nectarines	50c per 100 Kg.	32c5 per 100 Kg.
0809.40.00	– Plums and sloes	50c per 100 Kg.	32c5 per 100 Kg.
08.10	**Other fruit, fresh:**		
0810.10.00	– Strawberries	5	3.2
0810.20.00	– Rasberries, blackberries, mulberries and loganberries	5	3.2
0810.30.00	– Black, white or red currants and gooseberries	5	3.2
0810.40.00	– Cranberries, bilberries and other fruits of the genus Vaccinium	5	3.2
	– Other:		
0810.90.10	– – – Other berries	5	3.2
0810.90.90	– – – Other	50c per 100 Kg.	32c5 per 100 Kg.
08.11 (N)	**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:**		
0811.10.00	– Strawberries	25	15
0811.20.00	– Rasberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	25	15
0811.90.00	– Other	25	15
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:**		
0812.10.00	– Cherries	0	0
0812.20.00	– Strawberries	0	0
0812.90.00	– Other	0	0
08.13	**Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter:**		
0813.10.00	– Apricots	5	3.2
0813.20.00	– Prunes	5	3.2
0813.30.00	– Apples	5	3.2
0813.40.00	– Other fruit	5	3.2
0813.50.00	– Mixtures of nuts or dried fruits of this Chapter	5	3.2
08.14 00.00	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions**	0	0

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

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 mixture 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.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
09.01	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:**		
	– Coffee, not roasted:		
0901.11.00	– – Not decaffeinated	0	0
0901.12.00	– – Decaffeinated	0	0
	– Coffee, roasted:		
0901.21.00	– – Not decaffeinated	0	0
0901.22.00	– – Decaffeinated	0	0
0901.30.00	– Coffee husks and skins	0	0
0901.40.00	– Coffee substitutes containing coffee	0	0
09.02	**Tea:**		
0902.10.00	– Green tea (not fermented) in immediate packings of a content not exceeding 3kg	0	0
0902.20.00	– Other green tea (not fermented)	0	0
0902.30.00	– Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0	0
0902.40.00	– Other black tea (fermented) and other partly fermented tea	0	0
09.03.00.00	**Maté**	0	0
09.04	**Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capiscum or the genus Pimenta:**		
	– Pepper:		
0904.11.00	– – Neither crushed nor ground	25	15
0904.12.00	– – Crushed or ground	25	15
0904.20.00	– Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	25	15
09.05 00.00	**Vanilla**	25	15
09.06	**Cinnamon and cinnamon-tree flowers;**		
0906.10.00	– Neither crushed nor ground	25	15
0906.20.00	– Crushed or ground	25	15
09.07 00.00	**Cloves (whole fruit, cloves and stems)**	25	15
09.08	**Nutmeg, mace and cardamoms:**		
0908.10.00	– Nutmeg	25	15
0908.20.00	– Mace	25	15
0908.30.00	– Cardamoms	25	15
090.09	**Seeds of anise, badian, fennel, coriander, cumin, caraway; juniper berries**		
0909.10.00	– Seeds of anise or badian	25	15

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
0909.20.00	– Seeds of coriander	25	15
0909.30.00	– Seeds of cumin	25	15
0909.40.00	– Seeds of caraway	25	15
0909.50.00	– Seeds of fennel; juniper berries	25	15
09.10	**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:**		
0910.10.00	– Ginger	25	15
0910.20.00	– Saffron	25	15
0910.30.00	– Turmeric (curcuma)	25	15
0910.40.00	– Tyme; bay leaves	25	15
0910.50.00	– Curry	25	15
	– Other spices:		
0910.91.00	– – Mixtures referred to in Note 1 (b) to this Chapter	25	15
0910.99.00	– – Other	25	15

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 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 hybirds derived from the inter-specific crossing of Triticum durum which have the same number (28) of chromosomes as that species.

H.S. Code number	*Goods*	*Rate of Duty*	
		General	*E.E.C.*
10.01	**Wheat and meslin:**		
1001.10.00	– Durum wheat	8c7 per 100 Kg. net	3c7 per 100 Kg. net
1001.90.00	– Other	8c7 per 100 Kg. net	3c7 per 100 Kg. net
10.0200.00	**Rye**	0	0
10.0300.00	**Barley**	0	0
10.0400.00	**Oats**	0	0
10.05	**Maize (corn):**		
1005.10.00	– Seed	0	0
1005.90.00	– Other	0	0
10.06	**Rice**		
1006.10.00	– Rice in the husk (paddy or rough)	0	0
1006.20.00	– Husked (brown) rice	0	0
1006.30.00	– Semi-milled or wholly milled rice, whether or not polished or glazed	0	0
1006.40.00	– Broken rice	0	0
10.0700.00	**Grain sorghum**	0	0
10.08	**Buckwheat, millet and canary seed; other cereals:**		
1008.10.00	– Buckwheat	0	0
1008.20.00	– Millet	0	0
1008.30.00	– Canary seed	0	0
1008.90.00	– Other cereals	0	0

Chapter 11

Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten

NOTES—

1. This Chapter does not cover:
   (a) roasted malt put up as coffee substitutes (Heading No. 09.01 or 21.01);
   (b) prepared flours, meals or starches of heading No. 19.01;
   (c) corn flakes or other products of heading No. 19.04;
   (d) vegetables, prepared or preserved, of heading No. 20.01, 20.04 or 20.05;
   (e) pharmaceutical products (Chapter 30); or
   (f) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. A. Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry product:
   (a) a strach content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
   (b) an ash content (after deduction of any added minerals) not exceeding the indicated in Column (3).

   B. Products falling within 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	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micormetres (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.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
11.01 00.00	**Wheat or meslin flour**	15	9.7
11.02	**Cereal flours, other than of wheat or meslin:**		
1102.10.00	– Rye flour	15	9.7
1102.20.00	– Maize (corn) flour	15	9.7
1102.30.00	– Rice flour	15	9.7
1102.90.00	– Other	15	9.7
11.03	**Cereal groats, meal and pellets:**		
	– Groats and meal:		
1103.11.00	– – Of wheat	62c5 per 100 kg	40c8 per 100 kg
1103.12.00	– – Of oats	62c5 per 100 kg	40c8 per 100 kg
1103.13.00	– – Of maize (corn)	62c5 per 100 kg	40c8 per 100 kg
1103.14.00	– – Of rice	62c5 per 100 kg	40c8 per 100 kg
1103.19.00	– – Of other cereals	62c5 per 100 kg	40c8 per 100 kg
	– Pellets:		

H.S Code number	Goods	Rate of Duty General	E.E.C.
1103.21.00	– – Of wheat	62c5 per 100 kg	40c8 per 100 kg
1103.29.00	– – Of other cereals	62c5 per 100 kg	40c8 per 100 kg
11.04	**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground:**		
	– Rolled or flaked grains:		
1104.11.00	– – Of barley	62c5 per 100 kg	40c8 per 100 kg
1104.12.00	– – Of oats	62c5 per 100 kg	40c8 per 100 kg
1104.19.00	– – Of other cereals	62c5 per 100 kg	40c8 per 100 kg
	– Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.21.00	– – Of barley	62c5 per 100 kg	40c8 per 100 kg
1104.22.00	– – Of oats	62c5 per 100 kg	40c8 per 100 kg
1104.23.00	– – Of maize (corn)	62c5 per 100 kg	40c8 per 100 kg
1104.29.00	– – Of other cereals	62c5 per 100 kg	40c8 per 100 kg
1104.30.00	– Germ of cereals, whole, rolled, flaked or ground	62c5 per 100 kg	40c8 per 100 kg
11.05	**Flour, meal and flakes of potato:**		
1105.10.00	– Flour and meal	15	9.7
1105.20.00	– Flakes	15	9.7
11.06	**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:**		
1106.10.00	– Flour and meal of the dried leguminous vegetable of heading No. 07.13	15	9.7
1106.20.00	– Flour and meal of sago, roots or tubers of heading No. 07.14	15	9.7
1106.30.00	– Flour, meal and powder of the products of Chapter 8	15	9.7
11.07	**Malt, whether or not roasted:**		
1107.10.00	– Not roasted	0	0
1107.20.00	– Roasted	0	0
11.08	**Starches; inulin:**		
	– Starches:		
	– – Wheat starch:		
1108.11.10	– – – Put up for retail sale	27	13
1108.11.90	– – – Other	0	0
	– – Maize (corn) starch:		
1108.12.10	– – – Put up for retail sale	27	13
1108.12.90	– – – Other	0	0
	– – Potato starch:		
1108.13.10	– – – Put up for retail sale	27	13
1108.13.90	– – – Other	0	0
	– – Manioc (cassava) starch:		
1108.14.10	– – – Put up for retail sale	27	13
1108.14.90	– – – Other	0	0
	– – Other starches:		
1108.19.10	– – – Put up for retail sale	27	13
1108.19.90	– – – Other	0	0
	– Inulin:		
1108.20.10	– – – Put up for retail sale	27	13
1108.20.90	– – – Other	0	0
11.09 00.00	**Wheat gluten; whether or not dried**	0	0

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 worm-wood.

   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.

H.S Code number	*Goods*	*Rate of Duty* General	E.E.C.
12.01 00.00	**Soya beans, whether or not broken**	0	0
12.02	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:**		
1202.10.00	– In shell	0	0
1202.20.00	– Shelled, whether or not broken	0	0
12.03 00.00	**Copra**	0	0
12.04 00.00	**Linseed, whether or not broken**	0	0
12.05 00.00	**Rape or colza seeds, whether or not broken**	0	0
12.06 00.00	**Sunflower seeds, whether or not broken**	0	0
12.07	**Other oil seeds and oleaginous fruits, whether or not broken:**		
1207.10.00	– Palm nuts and kernels	0	0
1207.20.00	– Cotton seeds	0	0
1207.30.00	– Castor oil seeds	0	0
1207.40.00	– Sesamum seeds	0	0
1207.50.00	– Mustard seeds	0	0
1207.60.00	– Safflower seeds	0	0
	– Other:		
1207.91.00	– – Poppy seeds	0	0
1207.92.00	– – Shea nuts (karite nuts)	0	0
1207.99.00	– – Other	0	0
12.08	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:**		
1208.10.00	– Of soya beans	0	0
1208.90.00	– Other	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
12.09	**Seeds, fruits and spores, of a kind used for sowing:**		
	– Beet seed:		
1209.11.00	– – Sugar beet seed	0	0
1209.19.00	– – Other	0	0
	– Seeds of forage plants, other than beet seed:		
1209.21.00	– – Lucerne (alfalfa) seed	0	0
1209.22.00	– – Clover (Trifolium spp.) seed	0	0
1209.23.00	– – Fescue seed	0	0
1209.24.00	– – Kentucky blue grass (Poa pratensis L.) seed	0	0
1209.25.00	– – Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	0	0
1209.26.00	– – Timothy grass seed	0	0
1209.29.00	– – Other	0	0
1209.30.00	– Seeds of herbaceous plants cultivated principally for their flowers	0	0
	– Other:		
1209.91.00	– – Vegetable seeds	0	0
1209.99.00	– – Other	0	0
12.10	**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:**		
1210.10.00	– Hop cones, neither ground nor powdered nor in the form of pellets	0	0
1210.20.00	– Hop cones, ground, powdered or in the form of pellets; lupulin	0	0
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:**		
1211.10.00	– Liquorice roots	0	0
1211.20.00	– Ginseng roots	0	0
1211.90.00	– Other	0	0
12.12	**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included:**		
1212.10.00	– Locust beans, including locust bean seeds	0	0
1212.20.00	– Seaweeds and other algae	0	0
1212.30.00	– Apricot, peach or plum stones and kernels	0	0
	– Other:		
1212.91.00	– – Sugar beet	0	0
1212.92.00	– – Sugar cane	0	0
1212.99.00	– – Other	0	0
12.13 00.00	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets**	0	0
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:**		
1214.10.00	– Lucerne (alfalfa) meal and pellets	0	0
1214.90.00	– Other	0	0

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% 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 maté (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 Nos. 29.14 and 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).

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
13.01	**Lac; natural gums, resins, gum-resins and balsams:**		
1301.10.00	– Lac	0	0
1301.20.00	– Gum Arabic	0	0
1301.90.00	– Other	0	0
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:		
1302.11.00	– – Opium	0	0
1302.12.00	– – Of liquorice	0	0
1302.13.00	– – Of hops	0	0
1302.14.00	– – Of pyrethrum or of the roots of plants containing rotenone	0	0
1302.19.00	– – Other	0	0
1302.20.00	– Pectic substances, pectinates and pectates	0	0
	– Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	– – Agar-agar	0	0
1302.32.00	– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	0
1302.39.00	– – Other	0	0

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 classifed 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 lengthwise, 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).

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
14.01	**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):**		
1401.10.00	– Bamboos	0	0
1401.20.00	– Rattans	0	0
1401.90.00	– Other	0	0
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 material:**		
1402.10.00	– Kapok	0	0
	– Other:		
1402.91.00	– – Vegetable hair	0	0
1402.99.00	– – Other	0	0
14.03	**Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles:**		
1403.10.00	– Broomcorn (Sorghum vulgare var. technicum)	0	0
1403.90.00	– Other	0	0
14.04	**Vegetable products not elsewhere specified or included:**		
1404.10.00	– Raw vegetable materials of a kind used primarily in dyeing or tanning	0	0
1404.20.00	– Cotton linters	0	0
1404.90.00	– Other	0	0

SECTION III

Animal or Vegetable Fats and Oils and their Cleavage products; Prepared Edible Fats; Animal or Vegetable Waxes

Chapter 15

Animal and Vegetable Fats and Oils or 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% 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 fats 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.

H.S Code number	*Goods*	*Rate of Duty* — *General*	*E.E.C.*
15.01 00.00	**Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted**	0	0
15.02 00.00	**Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted**	0	0
15.03 00.00	**Lard stearin, lard oil, oleostearin, olea-oil and tallow oil, not emulsified or mixed or otherwise prepared**	0	0
15.04	**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:**		
1504.10.00	– Fish-liver oils and their fractions	0	0
1504.20.00	– Fats and oils and their fractions, of fish, other than liver oils	0	0
1504.30.00	– Fats and oils and their fractions, of marine mammals	0	0
15.05	**Wool grease and fatty substances derived therefrom (including lanolin):**		
1505.10.00	– Wool grease, crude	0	0
1505.90.00	– Other	0	0
15.06 00.00	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified**	0	0
15.07	**Soya-bean oil and its fractions, whether or not refined, but not chemically modified:**		
1506.10.00	– Crude oil, whether or not degummed	0	0
1506.90.00	– Other	0	0
15.08	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified:**		
1508.10.00	– Crude oil	0	0
1508.90.00	– Other	0	0
15.09	**Olive oil and its fractions, whether or not refined, but not chemically modified:**		
1509.10.00	– Virgin	0	0
1509.90.00	– Other	0	0
15.10 00.00	**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions of heading No. 15.09**	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
15.11	**Palm oil and its fractions, whether or not refined, but not chemically modified:**		
1511.10.00	– Crude oil	0	0
1511.90.00	– Other	0	0
15.12	**Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:**		
	– Sunflower-seed, safflower or cotton-seed oil and their fractions:		
1512.11.00	– – Crude oil	0	0
1512.19.00	– – Other	0	0
	– Cotton-seed oil and its fractions:		
1512.21.00	– – Crude oil, whether or not gossypol has been removed	0	0
1512.29.00	– – Other	0	0
15.13	**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:**		
	– Coconut (copra) oil and its fractions:		
1513.11.00	– – Crude oil	0	0
1513.19.00	– – Other	0	0
	– Palm kernel or babassu oil and their fractions:		
1513.21.00	– – Crude oil	0	0
1513.29.00	– – Other	0	0
15.14	**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:**		
1514.10.00	– Crude oil	0	0
1514.90.00	– Other	0	0
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:		
1515.11.00	– – Crude oil	0	0
1515.19.00	– – Other	0	0
	– Maize (corn) oil and its fractions:		
1515.21.00	– – Crude oil	0	0
1515.29.00	– – Other	0	0
1515.30.00	– Castor oil and its fractions	0	0
1515.40.00	– Tung oil and its fractions	0	0
1515.50.00	– Sesame oil and its fractions	0	0
1515.60.00	– Jojoba oil and its fractions	0	0
1515.90.00	– Other	0	0
15.16	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elidinised, whether or not refined, but not further prepared:**		
1516.10.00	– Animal fats and oils and their fractions	0	0
1516.20.00	– Vegetables fats and oils and their fractions	0	0
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:**		
1517.10.00	– Margarine, excluding liquid margarine	Lm5.60,0 per 100 kg.	Lm5.60,0 per 100 kg.
1517.90.00	– Other	0	0
15.18 00.00	**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**	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
15.19	**Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:**		
	– Industrial monocarboxylic fatty acids:		
1519.11.00	– – Stearic acid	0	0
1519.12.00	– – Oleic acid	0	0
1519.13.00	– – Tall oil fatty acids	0	0
1519.19.00	– – Other	0	0
1519.20.00	– Acid oils from refining	0	0
1519.30.00	– Industrial fatty alcohols	0	0
15.20	**Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes:**		
1520.10.00	– Glycerol (glycerine), crude; glycerol waters and glycerol lyes	0	0
1520.90.00	– Other, including synthetic glycerol	0	0
15.21	**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:**		
1521.10.00	– Vegetable waxes	0	0
1521.90.00	– Other	0	0
15.22 00.00	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes**	0	0

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 headings Nos. 21.03 or 21.04.

SUBHEADING NOTES —

1. For the purposes of subheading No. 16.02 10.00, 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 subheading takes precedence over all other subheadings of heading No. 16.02.

2. The fish and crustaceans specified in the subheadings 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.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
16.01	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:**		
1601.00.10	– – – Sausages and similar products, of meat, meat offal or blood	Lm2.50,0 per 100 Kg.	Lm2.50,0 per 100 Kg.
	– – – Food preparations based on these products:		
1601.00.21	– – – – Prepared meals based on these products	25	15
1601.00.29	– – – – Other	Lm1.00,0 per 100 Kg.	Lm1.00,0 per 100 Kg.
16.02	**Other prepared or preserved meat, meat offal or blood:**		
1602.10.00	– Homogenised preparations	20	10
	– Of liver of any animal:		
1602.20.10	– – – Pastes, pâtes and preparations containing liver	25	15
1602.20.90	– – – Other	Lm1.00,0 per 100 Kg.	Lm1.00,0 per 100 Kg.
	– Of poultry of heading No. 0105: – – Of turkeys:		
1602.31.10	– – – Pastes, pâtes and prepared meals containing meat of turkeys	25	15
1602.31.90	– – – Other	Lm1.00,0 per 100 Kg.	Lm1.00,0 per 100 Kg.
	– – Other:		
1602.39.10	– – – Pastes, pâtes and prepared meals containing meat of poultry other than of turkey	25	15
1602.39.90	– – – Other	Lm1.00,0 per 100 Kg.	Lm1.00,0 per 100 Kg.
	– Of swine:		
1602.41.00	– – Hams and cuts thereof	Lm1.00,0 per 100 Kg.	Lm1.00,0 per 100 Kg.
1602.42.00	– – Shoulders and cuts thereof	Lm1.00,0 per 100 Kg.	Lm1.00,0 per 100 Kg.
	– – Other, including mixtures:		
1602.49.10	– – – Pastes, pâtes and prepared meals containing meat of swine	25	15
1602.49.20	– – – Other	Lm1.00,0 per 100 Kg.	Lm1.00,0 per 100 Kg.

H.S. Code number	Goods	Rate of Duty General	E.E.C.
	– Of bovine animals:		
1602.50.10	– – – Corned beef	62c5 per 100 Kg.	62c5 per 100 Kg.
1602.50.20	– – – Pastes, pâtes and prepared meals containing meat	25	15
1602.50.90	– – – Other	Lm1.00,0 per 100 Kg.	Lm1.00,0 per 100 Kg.
	– Other, including preparation of blood of any animal:		
1602.90.10	– – – Pastes, pâtes and prepared meals containing meat, or blood of any animal	25	15
1602.90.90	– – – Other	Lm1.00,0 per 100 Kg.	Lm1.00,0 per 100 Kg.
16.03 00.00	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates**	25	15
16.04	**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:**		
	– Fish, whole or in pieces, but not minced:		
1604.11.00	– – Salmon	15	9.7
1604.12.00	– – Herrings	15	9.7
1604.13.00	– – Sardines, sardinella and brisling or sprats	15	9.7
1604.14.00	– – Tunas, skipjack and bonito (Sarda spp.)	15	9.7
1604.15.00	– – Mackerel	15	9.7
1604.16.00	– – Anchovies	15	9.7
1604.19.00	– – Other	15	9.7
	– Other prepared or preserved fish:		
1604.20.10	– – – Fish pastes	25	15
1604.20.90	– – – Other	15	9.7
1604.30.00	– Caviar and caviar substitutes	25	15
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:**		
1605.10.00	– Crab	15	9.7
1605.20.00	– Shrimps and prawns	15	9.7
1605.30.00	– Lobster	15	9.7
1605.40.00	– Other crustaceans	15	9.7
1605.90.00	– Other	15	9.7

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.

SUBHEADING NOTE—

1. For the purpose of subheading Nos. 1701.11.00 and 1701.12.00, raw sugar means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.5 .

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
17.01	**Cane or beet sugar and chemically pure sucrose, in solid form:**		
	– Raw sugar not containing added flavouring or colouring matter:		
	– – Cane sugar:		
1701.11.10	– – – Put up for retail sale	20	20
1701.11.90	– – – Other	3c3 per kg	3c3 per kg
	– – Beet sugar:		
1701.12.10	– – – Put up for retail sale	20	20
1701.12.90	– – – Other	3c3 per 100 kg	3c3 per 100 kg
	– Other:		
	– – Containing added flavouring or colouring matter:		
	– – – Dry soft drink concentrate:		
1701.91.11	– – – – For industrial production of soft drinks	15	5
1701.91.19	– – – – Other	160	150
1701.91.90	– – – Other	25	15
	– – Other:		
1701.99.10	– – – Put up for retail sale	20	20
1701.99.90	– – – Other	13c3 per kg	13c3 per kg
17.02	**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid from; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:**		
	– Lactose and lactose syrup:		
1702.10.10	– – – Put up for retail sale	25	15
1702.10.90	– – – Other	0	0
	– Maple sugar and maple syrup:		
1702.20.10	– – – Put up for retail sale	25	15
1702.20.90	– – – Other	0	0
	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
1702.30.10	– – – Put up for retail sale	25	15
1702.30.90	– – – Other	0	0
	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
1702.40.10	– – – Put up for retail sale	25	15
1702.40.90	– – – Other	0	0
	– Chemically pure fructose:		
1702.50.10	– – – Put up for retail sale	25	15
1702.50.90	– – – Other	0	0
	– Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose:		
1702.60.10	– – – Put up for retail sale	25	15
1702.60.90	– – – Other	0	0
	– Other, including invert sugar:		
1702.90.10	– – – Put up for retail sale	25	15
1702.90.90	– – – Other	0	0

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
17.03	**Molasses resulting from the extraction or refining of sugar:**		
	– Cane molasses:		
1703.10.10	– – – Flavoured or coloured	25	15
1703.10.90	– – – Other	0	0
	– Other:		
1703.90.10	– – – Flavoured or coloured	25	15
1703.90.90	– – – Other	0	0
17.04	**Sugar confectionery (including white chocolate), not containing cocoa:**		
1704.10.00	– Chewing gum, whether or not sugar-coated	40	25
1704.90.00	– Other	40	25

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.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
18.01 00.00	**Cocoa beans, whole or broken, raw or roasted**	0	0
18.02 00.00	**Cocoa shells, husks, skins and other cocoa waste**	0	0
18.03	**Cocoa paste, whether or not defatted:**		
	– Not defatted:		
1803.10.10	– – – In bulk or in block	0	0
1803.10.90	– – – Other	40	25
	– Wholly or partly defatted:		
1803.20.10	– – – In bulk or in block	0	0
1803.20.90	– – – Other	40	25
18.04 00.00	**Cocoa butter, fat and oil**	0	0
18.05 00.00	**Cocoa powder, not containing added sugar or other sweetening matter** ..	0	0
18.06	**Chocolate and other food preparations containing cocoa:**		
1806.10.00	– Cocoa powder, containing added sugar or other sweetening matter	30	15
	– Other preparations in blocks or slabs weighting 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:		
1806.20.10	– – – Couverture in blocks or paste imported for industrial production .	20	10
1806.20.90	– – – Other	40	25
	– Other, in blocks, slabs or bars:		
1806.31.00	– – Filled	40	25
1806.32.00	– – Not filled	40	25
1806.90.00	– Other	40	25

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 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.

H.S. Code number	*Goods*	*Rate of Duty* General	E.E.C.
19.01	**Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or contianing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headins 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:**		
	– Preparations for infant use, put up for retail sale:		
1901.10.10	– – – Of flour, meal, starch or malt extract	0	0
1901.10.20	– – – Of goods of headings Nos. 04.01 to 04.04 not containing cocoa ...	25	15
1901,10.30	– – – Of goods of headings Nos. 04.01 to 04.04 containing cocoa	40	25
	– Mixes and doughs for the preparation of bakers' wares of heading No. 19.05:		
1901.20.10	– – – Of flour, meal, starch or malt extract	25	15
1901.20.20	– – – Of goods of headings Nos. 04.01 to 04.04 not containing cocoa ...	25	15
1901.20.30	– – – Of goods of headings Nos. 04.01 to 04.04 containing cocoa	40	25
	– Other:		
1901.90.10	– – – Malt extract	0	0
	– – – Mixes and bases for ice cream making:		
	– – – – Ice cream mixtures contining not more than 1% of sugar imported for industrial production in containers of not less than 4.5 Kgs:		
1901.90.22	– – – – – Not containing cocoa	20	5
1901.90.23	– – – – – Containing cocoa	40	25
	– – – – Other mixes and bases for ice cream:		
1901.90.51	– – – – – Not containing cocoa	25	15
1901.90.52	– – – – – Containing cocoa	40	25
	– – – Other:		
0901.90.91	– – – – Not containing cocoa	25	15
1901.90.92	– – – – Containing cocoa	40	25
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:		
1902.11.00	– – Containing eggs	45	35
1902.19.00	– – Other	45	35

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
	– Stuffed pasta, whether or not cooked or otherwise prepared:		
1902.20.10	– – – Containing meat	25	15
1902.20.20	– – – Containing fish, crustaceans or molluscs	15	9.7
1902.20.90	– – – Other	25	15
1902.30.00	– Other pasta	45	35
1902.40.00	– Couscous	45	35
19.03 00.00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms**	25	15
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:**		
	– Prepared foods obtained by the swelling or roasting of cereals or cereal products:		
1904.10.10	– – – Containing cocoa	40	25
1904.10.90	– – – Other	62c5 per 100 Kg.	40c8 per 100 Kg.
1904.90.00	– Other	25	15
19.05	**Bread, pastry, cakes, biscuits and other bakers' ware, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:**		
1905.10.00	– Crispbread	20	20
1905.20.00	– Gingerbread and the like	20	20
	– Sweet biscuits; waffles and wafers:		
1905.30.10	– – – Biscuits	20 but not less than 6c7 per Kg.	20 but not less than 6c7 per Kg.
1905.30.90	– – – Other	20	20
	– Rusks, toasted bread and similar toasted products:		
	– – – Bread crumbs and bread rusks:		
1905.40.11	– – – – For use in meat processing industry	0	0
1905.40.19	– – – – Other	20	20
1905.40.90	– – – Other	20	20
	– Other:		
1905.90.10	– – – Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	0	0
1905.90.20	– – – Plain biscuits including cream crackers	20	20
	– – – Other:		
1905.90.91	– – – – Preparations consisting of pastry filled with or containing meat or edible meat offals	25	15
1905.90.92	– – – – Preparations consisting of pastry filled with or containing fish, crustaceans or molluscs	15	9.7
1905.90.99	– – – – Other	20	20

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 by the processes specified in Chapters 7, 8 or 11;
   (b) 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); 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. 17.04) 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 classifed 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.

SUBHEADING NOTES —

1. For the purposes of subheading No. 20.05 10.00, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietic purposes, in containers of a nc 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 vegetables. Subheading No. 20.05 10.00 takes precedence over all other subheadings of heading No. 20.05.
2. For the purposes of subheading No. 20.07 10.00, 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 or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 20.07 10.00 takes precedence over all other subheadings of heading No. 20.07.

NATIONAL NOTE

1. All products falling to be classified under heading No. 20.08 with exception of roasted and salted nuts for repacking in Malta and peanut butter, shall be allowed free of import duty if imported for industrial production.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
20.01	**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:**		
2001.10.00	– Cucumbers and gherkins	25	15
2001.20.00	– Onions	25	15
2001.90.00	– Other	25	15
20.02	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:**		
2002.10.00	– Tomatoes, whole or in pieces	40 but not less than Lm5 per 100 kg	40 but not less than Lm5 per 100 kg
2002.90.00	– Other	40 but not less than Lm5 per 100 kg	40 but not less than Lm5 per 100 kg
20.03	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:**		
	– Mushrooms:		
2003.10.10	– – – For industrial production	0	0
2003.10.90	– – – Other	25	15
	– Truffles:		
2003.20.10	– – – For industrial production	0	0
2003.20.90	– – – Other	25	15
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:**		
	– Potatoes:		
2004.10.10	– – – Potato preparations based on potato flour	25	15

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
2004.10.90	– – – Other	25	25
	– Other vegetables and mixtures of vegetables:		
2004.90.10	– – – Peas and vegetable mixtures containing 50% or more of peas	40	40
2004.90.90	– – – Other	25	25
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:**		
2005.10.10	– Homogenised vegetables	25	15
	– Potatoes:		
2005.20.10	– – – Imported for industrial production	0	0
2005.20.20	– – – Preparations based on potato flour	25	15
2005.20.90	– – – Other	25	15
	– Sauerkraut:		
2005.30.10	– – – Imported for industrial production	0	0
2005.30.90	– – – Other	25	15
	– Peas (Pisum sativum)		
2005.40.10	– – – Imported for industrial production	0	0
2005.40.90	– – – Other	40 but not less than Lm2.50,0 per 100 kg	30 but not less than Lm1.87,5 per 100 kg
	– Beans (Vigna spp., Phaseolus spp.):		
	– – Beans, shelled:		
2005.51.10	– – Imported for industrial production	0	0
2005.51.90	– – – Other	25	15
	– – Other:		
2005.59.10	– – – Imported for industrial production	0	0
2005.59.90	– – – Other	25	15
	– Asparagus:		
2005.60.10	– – – Imported for industrial production	0	0
2005.60.90	– – – Other	25	15
	– Olives:		
2005.70.10	– – – Rendered edible by maceration in brine	0	0
	– – – Other:		
2005.70.91	– – – – Imported for industrial production	0	0
2005.70.99	– – – – Other	25	15
	– Sweet corn (Zea mays var. saccharata):		
2005.80.10	– – – Imported for industrial production	0	0
2005.80.90	– – – Other	25	15
	– Other vegetables and mixtures of vegetables:		
	– – – Mixtures of vegetables containing 50% or more of peas:		
2005.90.11	– – – – Imported for industrial production	0	0
2005.90.19	– – – – Other	40 but not less than Lm2.50,0 per 100 kg	30 but not less than Lm1.87,5 per 100 kg
	– – – Beans (Vicia faba or faba vulgaris):		
2005.90.21	– – – – Imported for industrial production	0	0
2005.90.29	– – – – Other	40 but not less than Lm2.50,0 per 100 kg	30 but not less than Lm1.87,5 per 100 kg
	– – – Other:		
2005.90.91	– – – – Imported for industrial production	0	0
2005.90.99	– – – – Other	25	15
20.06.00.00	**Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)**	45	35
20.07	**Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:**		

H.S Code number	Goods	Rate of Duty General	E.E.C.
2007.10.00	– Homogenised preparations	20	13
	– Other:		
	– – Citrus fruit:		
2007.91.10	– – – Jams, marmalades, purées and pastes	20	13
2007.91.90	– – – Other	25	15
	– – Other:		
2007.99.10	– – – Jams, marmalades, purées and pastes	20	13
2007.99.90	– – – Other	25	15
20.08 (N)	**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:		
	– – Ground-nuts:		
2008.11.10	– – – Roasted and salted for repacking in Malta	25	15
2008.11.20	– – – Peanut butter	25	15
	– – – Other:		
2008.11.91	– – – – In airtight containers	35	25
2008.11.99	– – – – Other	25	15
	– – Other, including mixtures:		
2008.19.10	– – – Roasted and salted for repacking in Malta	25	15
	– – – Other:		
2008.19.91	– – – – In airtight containers	35	25
2008.19.99	– – – – Other	25	15
	– Pineapples:		
2008.20.10	– – – In airtight containers	35	25
2008.20.90	– – – Other	25	15
	– Citrus fruit:		
2008.30.10	– – – In airtight containers	35	25
2008.30.90	– – – Other	25	15
	– Pears:		
2008.40.10	– – – In airtight containers	35	25
2008.40.90	– – – Other	25	15
	– Apricots:		
2008.50.10	– – – In airtight containers	35	15
2008.50.90	– – – Other	25	15
	– Cherries:		
2008.60.10	– – – In airtight containers	35	25
2008.60.90	– – – Other	25	15
	– Peaches:		
2008.70.10	– – – In airtight containers	35	25
2008.70.90	– – – Other	25	15
	– Strawberries:		
2008.80.10	– – – In airtight containers	35	25
2008.80.90	– – – Other	25	15
	– Other, including mixtures other than those of subheading Nos 2008.19.91 and 2008.19.99:		
	– – Palm hearts:		
2008.91.10	– – – In airtight containers	35	25
2008.91.19	– – – Other	25	15
	– – Mixtures:		
2008.92.10	– – – In airtight containers	35	25
2008.92.90	– – – Other	25	15
	– – Other:		
2008.99.10	– – – In airtight containers	35	25
2008.99.90	– – – Other	25	15

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
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:		
	– – Frozen:		
	– – – Concentrated orange juice:		
2009.11.11	– – – – For industrial production of soft drinks	15	5
2009.11.19	– – – – Other	160	150
	– – – Not concentrated orange juice:		
2009.11.21	– – – – Packed in containers not exceeding 600 gm net	50	40
2009.11.29	– – – – Other	25	15
	– – Other:		
	– – – Concentrated orange juice:		
2009.19.11	– – – – For industrial production of soft drinks	15	5
2009.19.19	– – – – Other	160	150
	– – – Not concentrated orange juice:		
2009.19.21	– – – – Packed in containers not exceeding 600 gm net	50	40
2009.19.29	– – – – Other	25	15
	– Grapefruit juice:		
	– – – Concentrated juice:		
2009.20.11	– – – – For industrial production of soft drinks	15	5
2009.20.19	– – – – Other	160	150
	– – – Not concentrated juice:		
2009.20.21	– – – – Packed in containers not exceeding 600 gm net	50	40
2009.20.29	– – – – Other	25	15
	– Juice of any other single citrus fruit:		
	– – – Concentrated juice:		
2009.30.11	– – – – For industrial production of soft drinks	15	5
2009.30.19	– – – – Other	160	150
	– – – Not concentrated juice:		
2009.30.21	– – – – Packed in containers not exceeding 600 gm net	50	40
2009.30.29	– – – – Other	25	15
	– Pineapple juice:		
	– – – Concentrated juice:		
2009.40.11	– – – – For industrial production of soft drinks	15	5
2009.40.19	– – – – Other	160	150
	– – – Not concentrated juice:		
2009.40.21	– – – – Packed in containers not exceeding 600 gm net	50	40
2009.40.29	– – – – Other	25	15
2009.50.00	– Tomato juice	25	15
	– Grape juice (including grape must):		
2009.60.10	– – – Grape must — unfermented	Lm9.00,0 per h.l.	Lm9.00,0 per h.l.
	– – – Other:		
	– – – – Concentrated juice:		
2009.60.22	– – – – – For industrial production of soft drinks	15	5
2009.60.29	– – – – – Other	160	150
	– – – – Not concentrated juice:		
2009.60.31	– – – – – Packed in containers not exceeding 600 gm net	50	40
2009.60.39	– – – – – Other	25	15
	– Apple juice:		
	– – – Concentrated juice:		
2009.70.11	– – – – For industrial production of soft drinks	15	5

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
2009.70.19	- - - - Other	160	150
	- - - Not concentrated juice:		
2009.70.21	- - - - Packed in containers not exceeding 600 gm net	50	40
2009.70.29	- - - - Other	25	15
	- Juice of any other single fruit or vegetable:		
	- - - Concentrated juice of any other fruit:		
2009.80.11	- - - - For industrial production of soft drinks	15	5
2009.80.19	- - - - Other	160	150
	- - - Not concentrated juice of any other fuit:		
2009.80.21	- - - - Packed in containers not exceeding 600 gm net	50	40
2009.80.29	- - - - Other	25	15
2009.80.90	- - - Other	25	15
	- Mixtures of juices:		
	- - - Concentrated mixture of juices:		
2009.90.11	- - - - For industrial production of soft drinks	15	5
2009.90.19	- - - - Other	160	150
	- - - Not concentrated mixture of juices:		
2009.90.21	- - - - Packed in containers not exceeding 600 gm net	50	40
2009.90.29	- - - - Other	25	15

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% by weight of sausage, meat, meat offal, blood, fish or crustanceans, 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% vol (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 "homigenised 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 250g. 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.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
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:**		
	– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.10.10	– – – Extracts, essences or concentrates	5	3.2
	– – – Preparations:		
2101.10.91	– – – – Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5% milkfat, 2,5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch	5	3.2
2101.10.99	– – – – Other	25	15
	– 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:		
2101.20.10	– – – Extracts, essences and concentrates	5	3.2
	– – – Preparations:		
2101.20.91	– – – – Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5% milkfat, 2,5% milk proteins 5% sucrose or isoglucose, 5% glucose or starch	5	3.2
2101.20.99	– – – – Other	25	15
2101.30.00	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	0	0
21.02	**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:**		
2102.10.00	– Active yeasts	0	0
2102.20.00	– Inactive yeasts; other single-cell micro-organisms, dead	0	0
2102.30.00	– Prepared baking powders	0	0
21.03	**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:**		
2103.10.00	– Soya sauce	25	15
2103.20.00	– Tomato ketchup and other tomato sauces	25	15
2103.30.00	– Mustard flour and meal and prepared mustard	25	15
	– Other:		
2103.90.10	– – – Mixed seasoning for use in the meat processing industry	0	0

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
2103.90.90	– – – Other	25	15
21.04	**Soups and broths and preparations therefor; homogenised composite food preparations:**		
2104.10.00	– Soups and broths and preparations therefor	20	10
	– Homogenised composite food preparations:		
2104.20.10	– – – Containing visible pieces of meat or meat offal	25	15
2104.20.20	– – – Containing visible pieces of fish, crustaceans or molluscs	15	9.7
2104.20.90	– – – Other	20	10
21.05	**Ice cream and other edible ice, whether or not containing cocoa:**		
	– – – Ice cream:		
2105.00.11	– – – – Chocolate ice cream (ice cream containing cocoa)	40	25
2105.00.19	– – – – Other	45	35
2105.00.90	– – – Other edible ice	160	150
21.06	**Food preparations not elsewhere specified or included:**		
	– Protein concentrates and textured protein substances:		
2106.10.10	– – – Food preparations in tablets or other forms containing not less than 0.5% of sweetening agents (e.g. saccharine, dulcin)	Lm2.36,3 per kg	Lm2.36,3 per kg
2106.10.90	– – – Other	25	15
	– Other:		
2106.90.10	– – – Food preparations in tablets or other forms containing not less than 0.5% of sweetening agents (e.g. saccharine, dulcin)	Lm2.36,3 per kg	Lm2.36,3 per kg
2106.90.20	– – – Ice cream mixtures containing not more than 1% of sugar imported for industrial production in containers of not less than 4.5 Kgs	20	5
	– – – Liquid or dry soft drink concentrates:		
2106.90.31	– – – – For industrial production	15	5
2106.90.39	– – – – Other	160	150
2106.90.90	– – – Other	25	15

Chapter 22

Beverages, 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 Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. For the purpose of heading No. 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or 22.08 as appropriate.

SUBHEADING NOTE

1. For the purposes of subheading No. 2204.10.00 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.

NATIONAL NOTE

For duty purposes, denatured spirits classified under sub-heading No. 2207.20.90, imported for industrial production and for pharmaceutical or for medical use, if denatured to the satisfaction of the comptroller of Customs with such substances as he may approve, shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
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:**		
	– Mineral waters and aerated waters:		
2201.10.10	– – – Aerated waters	160	150
2201.10.90	– – – Other	20 but not less than 3c per litre	15 but not less than 2c per litre
2201.90.00	– Other	0	0
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:**		
2202.10.00	– Waters, including mineral waters and aerated waters, containing added sugar or other sweeting matter or flavoured	160	150
2202.90.00	– Other	160	150
22.03	**Beer made from malt:**		
2203.00.10	– – – Beer imported in bottles or tins	Lm22.00,0 per h.l.	Lm19.80,0 per h.l.
2203.00.90	– – – Other	Lm19.50,0 per h.l.	Lm17.55,0 per h.l.
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09:**		
2204.10.00	– Sparkling wine	Lm191.00,0 per h.l.	Lm190.75,0 per h.l.
	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21.00	– – In containers holding 2 litres or less	Lm166.00,0 per h.l.	Lm165.75,0 per h.l.
2204.29.00	– – Other	Lm164.00,0 h.l.	Lm163.75,0 per h.l.
	– Other grape must:		
2204.30.10	– – – Grape must, in fermentation or with fermentation arrested othewise than by the addition of alcohol	Lm9.00,0 per h.l.	Lm9.00,0 per h.l.
	– – – Unfermented grape must with alcohol added:		
2204.30.21	– – – – With alcoholic strength not exceeding 20% Vol.	81c0m per litre	80c8m per litre

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
2204.30.22	– – – – With alcoholic strength exceeding 20% Vol. but not exceeding 45% Vol.	Lm3.99,0 per litre	Lm3.94,0 per litre
2204.30.23	– – – – With alcoholic strength exceeding 45% Vol. but not exceeding 57% Vol.	Lm4.04,0 per litre	Lm3.99,0 per litre
2204.30.24	– – – – With alcoholic strength exceeding 57% Vol.	Lm4.04,0 per litre	Lm3.99,0 per litre
22.05	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:**		
2205.10.00	– In containers holding 2 litres or less	Lm105.00,0 per h.l.	Lm104.75,0 per h.l.
2205.90.00	– Other	Lm103.00,0 per h.l.	Lm102.75,0 per h.l.
22.06	**Other fermented beverages (for example, cider, perry, mead):**		
2206.00.10	– – – With an alcohol extract of 6% or less	60	50
	– – – Other:		
2206.00.91	– – – – Imported in casks or tanks	Lm87.50,0 per h.l.	Lm87.25,0 per h.l.
2206.00.92	– – – – Imported in bottles or tins	Lm89.50,0 per h.l.	Lm89.25,0 per h.l.
2206.00.99	– – – – Other	Lm89.50,0 per h.l.	Lm89.25,0 per h.l.
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:**		
2207.10.00	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	Lm6.55,0 per litre of alcoholic concent	Lm6.50,0 per litre of alcoholic concent
	– Ethyl alcohol and other spirits, denatured, of any strength:		
2207.20.10	– – – Methylated Spirits as defined in Section 3 of the Methylated Spirits Ordinance (Chapter 89)	3c3m per litre	3c3m per litre
2207.20.90 (N)	– – – Other	Lm6.55,0 per litre of alcoholic content	Lm6.50,0 per litre of alcoholic content
22.08	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:**		
2208.10.00	– Compound alcoholic preparations of a kind used for the manufacture of beverages	81c0m per litre	80c8m per litre
	– Spirits obtained by distilling grape wine or grape marc:		
2208.20.10	– – – Of an alcoholic strength not exceeding 20% vol	Lm1.13,0 per litre	Lm1.12,8 per litre
2208.20.20	– – – Of an alcoholic strength exceeding 20% but not exceeding 45% vol.	Lm3.99,0 per litre	Lm3.94,0 per litre
2208.20.30	– – – Of an alcoholic strength exceeding 45% but not exceeding 57% vol.	Lm4.04,0 per litre	Lm3.99,0 per litre
2208.20.40	– – – Of an alcoholic strength exceeding 57% vol.	Lm4.04,0 per litre of alcohol at 57% vol.	Lm3.99,0 per litre of alcohol at 57% vol.
	– Whiskies:		
2208.30.10	– – – Of an alcoholic strength by volume not exceeding 45% vol.	Lm3.99,0 per litre	Lm3.94,0 per litre
2208.30.20	– – – Of an alcoholic strength exceeding 45% but not exceeding 57% vol.	Lm4.04,0 per litre	Lm3.99,0 per litre
2208.30.30	– – – Of an alcoholic strength exceeding 57% vol.	Lm4.04,0 per litre of alcohol at 57% vol.	Lm3.99,0 per litre of alcohol at 57% vol.
	– Rum and tafia:		
2208.40.10	– – – Of an alcoholic strenth by volume not exceeding 20% vol.	81c0m per litre	80c8m per litre
2208.40.20	– – – Of an alcoholic strength exceeding 20% vol. but not exceeding 45% vol.	Lm3.99,0 per litre	Lm3.94,0 per litre
2208.40.30	– – – Of an alcoholic strength exceeding 45% but not exceeding 57% vol.	Lm4.04,0 per litre	Lm3.99,0 per litre
2208.40.40	– – – Of an alcoholic strength exceeding 57% vol.	Lm4.04,0 per litre of alcohol at 57% vol.	Lm3.99,0 per litre of alcohol at 57% vol.
	– Gin and Geneva:		
2208.50.10	– – – Of an alcoholic strength by volume not exceeding 45% vol.	Lm3.99,0 per litre	Lm3.94,0 per litre
2208.50.20	– – – Of an alcoholic strength exceeding 45% but not exceeding 57% vol.	Lm4.04,0 per litre	Lm3.99,0 per litre
2208.50.30	– – – Of an alcoholic strength exceeding 57% vol.	Lm4.04,0 per litre of alcohol at 57% vol.	Lm3.99,0 per litre of alcohol at 57% vol.
	– Other:		
2208.90.10	– – – Of an alcoholic strength by volume not exceeding 20% vol.	81c0m per litre	80c8m per litre

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
2208.90.20	– – – Of an alcoholic strength exceeding 20% but not exceeding 45% vol.	Lm3.990 per litre	Lm3.94,0 per litre
2208.90.30	– – – Of an alcoholic strength exceeding 45% but not exceeding 57% vol.	Lm4.04,0 per litre	Lm3.99,0 per litre
2208.90.40	– – – Of an alcoholic strength exceeding 57% vol., ...	Lm4.04,0 per litre of alcohol at 57% vol.	Lm3.99,0 per litre of alcohol at 57% vol.
22.09 00.00	**Vinegar and substitutes for vinegar obtained from acetic acid**	23c3m per h.l.	15c0m per h.l.

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.

H.S Code number	*Goods*	*Rate of Duty* General	E.E.C.
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:**		
2301.10.00	– Flours, meals and pellets, of meat or meat offal; greaves	0	0
2301.20.00	– Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0	0
23.02	**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:**		
2302.10.00	– Of maize (corn)	0	0
2302.20.00	– Of rice	0	0
2302.30.00	– Of wheat	0	0
2302.40.00	– Of other cereals	0	0
2302.50.00	– Of leguminous plants	0	0
23.03	**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:**		
2303.10.00	– Residues of starch manufacture and similar residues	0	0
2303.20.00	– Beet-pulp, bagasse and other waste of sugar manufacture	0	0
2303.30.00	– Brewing or distilling dregs and waste	0	0
23.04 00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil**	0	0
23.05 00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil**	0	0
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 No. 2304 or 2305:**		
2306.10.00	– Of cotton seeds	0	0
2306.20.00	– Of linseed	0	0
2306.30.00	– Of sunflower seeds	0	0
2306.40.00	– Of rape or colza seeds	0	0
2306.50.00	– Of coconut or copra	0	0
2306.60.00	– Of palm nuts or kernels	0	0
2306.90.00	– Other	0	0
23.07 00.00	**Wine lees; argol**	0	0
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:**		
2308.10.00	– Acorns and horse-chestnuts	0	0
2308.90.00	– Other	0	0
23.09	**Preparations of a kind used in animal feeding:**		
2309.10.00	– Dog or cat food, put up for retail sale	25	15
	– Other:		
2309.90.10	– – – Ready made animal foodstuffs for agricultural purposes so certified by the Director of Agriculture	0	0
2309.90.90	– – – Other	25	15

Chapter 24

Tobacco and Manufactured Tobacco Substitutes

NOTE —

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

NATIONAL NOTE —

For the purpose of heading No. 24.02, the weight of cigarettes shall include the weight of the cigarette paper, filter and mouthpiece; the weight of cigars, cheroots, and cigarillos shall include bands and tubes, for assessment of duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
24.01	**Unmanufactured tobacco; tobacco refuse:**		
	– Tobacco, not stemmed /stripped:		
2401.10.10	– – – For use in the manufacture of cigars, cheroots, cigarillos or pipe tobacco imported by, or in favour of a person who is licenced under the Tobacco and Tobacco Products Act, 1978 to manufacture cigars or pipe tobacco	Lm5.20,0 per Kg.	Lm5.17,5 per Kg.
2401.10.90	– – – Other	Lm8.05,0 per Kg.	Lm8.02,5 per Kg.
	– Tobacco, partly or wholly stemmed/stripped:		
2401.20.10	– – – For use in the manufacture of cigars, cheroots, cigarillos, or pipe tobacco imported by or in favour of a person who is licenced under the Tobacco and Tobacco Products Act, 1978 to manufacture cigars or pipe tobacco	Lm5.20,0 per Kg.	Lm5.17,5 per Kg.
2401.20.90	– – – Other	Lm8.05,0 per Kg.	Lm8.02,5 per Kg.
	– Tobacco refuse:		
2401.30.10	– – – For use in the manufacture of cigars, cheroot, cigarillos, or pipe tobacco imported by or in favour of a person who is licenced under the Tobacco and Tobacco Products Act, 1978 to manufacture cigars or pipe tobacco	Lm5.20,0 per Kg.	Lm5.17,5 per Kg.
2401.30.90	– – – Other	Lm8.05,0 per Kg.	Lm8.02,5 per Kg.
24.02 (N)	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:**		
2402.10.00	– Cigars, cheroots and cigarillos, containing tobacco	Lm18.00,0 per Kg.	Lm18.00,0 per Kg.
2402.20.00	– Cigarettes containing tobacco	Lm20.00,0 per Kg.	Lm20.00,0 per Kg.
	– Other:		
2402.90.10	– – – Cigars, cheroots and cigarillos	Lm18.00,0 per Kg.	Lm18.00,0 per Kg.
2402.90.90	– – – Cigarettes	Lm20.00,0 per Kg.	Lm20.00,0 per Kg.
24.03	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:**		
	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.10.10	– – – Pipe tobacco	Lm11.00,0 per Kg.	Lm11.00,0 per Kg.
2403.10.20	– – – Tobacco, cut, or cut and blended but not further manufactured	Lm8.05,0 per Kg.	Lm8.05,0 per Kg.
2403.10.30	– – – Other	Lm8.05.0 per Kg.	Lm8.05,0 per Kg.
	– Other:		
2403.91.00	– – "Homogenised" or "reconstituted" tobacco	Lm8.05,0 per Kg.	Lm8.05,0 per Kg.
	– – Other:		
2403.99.10	– – – Chewing tobacco and snuff	Lm11.00,0 per Kg.	Lm11.00,0 per Kg.
2403.99.20	– – – Extracts and essences of tobacco used mainly for the manufacture of insecticides	0	0
2403.99.90	– – – Other	Lm8.05,0 per Kg.	Lm8.05,0 per Kg.

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

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) perfumary, 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 2.5 g 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
   (ij) 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.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
25.01	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water:**		
2501.00.10	– – – Crude salt for industrial purposes and unfit for human consumption	0	0
2501.00.90	– – – Other	20	10
25.02 00.00	**Unroasted iron pyrites**	0	0
25.03	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:**		
2503.10.00	– Crude or unrefined sulphur	0	0
2503.90.00	– Other	0	0
25.04	**Natural graphite:**		
2504.10.00	– In powder or in flakes	0	0
2504.90.00	– Other	0	0
25.05	**Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:**		
2505.10.00	– Silica sands and quartz sands	0	0
2505.90.00	– Other	0	0
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:**		

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
2506.10.00	– Quartz	0	0
	– Quartzite:		
2506.21.00	– – Crude or roughly trimmed	0	0
2506.29.00	– – Other	0	0
25.07 00.00	**Kaolin and other kaolinic clays, whether or not calcined**	0	0
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:**		
2508.10.00	– Bentonite	0	0
2508.20.00	– Decolourising earths and fuller's earth	0	0
2508.30.00	– Fire-clay	0	0
2508.40.00	– Other clays	0	0
2508.50.00	– Andalusite, kyanite and sillimanite	0	0
2508.60.00	– Mullite	0	0
2508.70.00	– Chamotte or dinas earths	0	0
25.09 00.00	**Chalk**	0	0
25.10	**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:**		
2510.10.00	– Unground	0	0
2510.20.00	– Ground	0	0
25.11	**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16:**		
2511.10.00	– Natural barium sulphate (barytes)	0	0
2511.20.00	– Natural barium carbonate (witherite)	0	0
25.12 00.00	**Siliceous fossil meals (for examples, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less**	0	0
25.13	**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:**		
	– Pumice stone:		
2513.11.00	– – Crude or in irregular pieces, including crushed pumice ("bimskies")	0	0
2513.19.00	– – Other	0	0
	– Emery, natural corundum, natural garnet and other natural abrasives:		
2513.21.00	– – Crude or in irregular pieces	0	0
2513.29.00	– – Other	0	0
25.14 00.00	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape**	0	0
25.15	**Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, 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:		
2515.11.00	– – Crude or roughly trimmed	0	0
2515.12.00	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	0
2515.20.00	– Ecaussine and other calcareous monumental or building stone; alabaster	0	0
25.16	**Granite, porphyry, basalt, sanstone 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:		
2516.11.00	– – Crude or roughly trimmed	0	0
2516.12.00	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	0

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
	– Sandstone:		
2516.21.00	– – Crude or roughly trimmed	0	0
2516.22.00	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	0
2516.90.00	– Other monumental or building stone	0	0
25.17	**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, chipping and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:**		
2517.10.00	– Pebbles, gravel, broken or crushed stone, of a kind commonly used for contrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	0	0
2517.20.00	– Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 25.17 10.00	0	0
2517.30.00	– Tarred macadam	0	0
	– Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:		
2517.41.00	– – Of marble	0	0
2517.49.00	– – Other	0	0
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):**		
2518.10.00	– Dolomite not calcined	0	0
2518.20.00	– Calcined dolomite	0	0
2518.30.00	– Agglomerated dolomite (including tarred dolomite)	0	0
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:**		
2519.10.00	– Natural magnesium carbonate (magnesite)	0	0
2519.90.00	– Other	0	0
25.20	**Gypsum; anhydrite; (plasters consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:**		
2520.10.00	– Gypsum; anhydrite	0	0
2520.20.00	– Plasters	0	0
25.21 00.00	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement**	0	0
25.22	**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25:**		
2522.10.00	– Quicklime	0	0
2522.20.00	– Slaked lime	0	0
2522.30.00	– Hydraulic lime	0	0
25.23	**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:**		
2523.10.00	– Cement clinkers	Lm1.20,0 per 1000 kg	Lm1.00,0 per 1000 kg
	– Portland cement:		
2523.21.00	– – White cement, whether or not artificially coloured	Lm1.20,0 per 1000 kg	Lm1.00,0 per 1000 kg
2523.29.00	– – Other	Lm1.20,0 per 1000 kg	Lm1.00,0 per 1000 kg
2523.30.00	– Aluminous cement	Lm1.20,0 per 1000 kg	Lm1.00,0 per 1000kg
2523.90.00	– Other hydraulic cements	Lm1.20,0 per 1000 kg	Lm1.00,0 per 1000 kg

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
25.24 00.00	**Asbestos**	0	0
25.25	**Mica, including splittings; mica waste:**		
2525.10.00	– Crude mica and mica rifted into sheets or splittings	0	0
2525.20.00	– Mica powder	0	0
2525.30.00	– Mica waste	0	0
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:**		
2526.10.00	– Not crushed, not powdered	0	0
2526.20.00	– Crushed or powdered	0	0
25.27 00.00	**Natural cryolite; natural chiolite**	0	0
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_3BO_3 calculated on the dry weight:**		
2528.10.00	– Natural sodium borates	0	0
2528.90.00	– Other	0	0
25.29	**Felspar; leucite; nepheline and nepheline syenite; fluorspar:**		
2529.10.00	– Felspar	0	0
	– Fluorspar:		
2529.21.00	– – Containing by weight 97% or less of calcium fluoride	0	0
2529.22.00	– – Containing by weight more than 97% of calcium fluoride	0	0
2529.30.00	– Leucite; nepheline and nepheline syenite	0	0
25.30	**Mineral substances not elsewhere specified or included:**		
2530.10.00	– Vermiculite, perlite and chlorites, unexpanded	0	0
2530.20.00	– Kieserite, epsomite (natural magnesium sulphates)	0	0
2530.30.00	– Earth colours	0	0
2530.40.00	– Natural micaceous iron oxides	0	0
2530.90.00	– Other	0	0

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 headings Nos. 26.01 to 26.17, "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 No. 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.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
26.01	**Iron ores and concentrates, including roasted iron pyrites:**		
	– Iron ores and concentrates, other than roasted iron pyrites:		
2601.11.00	– – Non-agglomerated	0	0
2601.12.00	– – Agglomerated	0	0
2601.20.00	– Roasted iron pyrites	0	0
26.02 00.00	**Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight**	0	0
26.03 00.00	**Copper ores and concentrates**	0	0
26.04 00.00	**Nickel ores and concentrates**	0	0
26.05 00.00	**Cobalt ores and concentrates**	0	0
26.06 00.00	**Aluminium ores and concentrates**	0	0
26.07 00.00	**Lead ores and concentrates**	0	0
26.08 00.00	**Zinc ores and concentrates**	0	0
26.09 00.00	**Tin ores and concentrates**	0	0
26.10 00.00	**Chromium ores and concentrates**	0	0
26.11 00.00	**Tungsten ores and concentrates**	0	0
26.12	**Uranium or thorium ores and concentrates:**		
2612.10.00	– uranium ores and concentrates	0	0
2612.20.00	– Thorium ores and concentrates	0	0
26.13	**Molybdenum ores and concentrates:**		
2613.10.00	– Roasted	0	0
2613.90.00	– Other	0	0
26.14 00.00	**Titanium ores and concentrates**	0	0
26.15	**Niobium, tantalum, vanadium or zirconium ores and concentrates:**		
2615.10.00	– Zirconium ores and concentrates	0	0
2615.90.00	– Other	0	0
26.16	**Precious metal ores and concentrates:**		
2616.10.00	– Silver ores and concentrates	0	0

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
2616.90.00	– Other	0	0
26.17	**Other ores and concentrates:**		
2617.10.00	– Antimony ores and concentrates	0	0
2617.90.00	– Other	0	0
26.18 00.00	**granulated slag (slag sand) from the manufacture of iron or steel**	0	0
26.19 00.00	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel**	0	0
26.20	**Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds:**		
	– Containing mainly zinc:		
2620.11.00	– – Hard zinc spelter	0	0
2620.19.00	– – Other	0	0
2620.20.00	– Containing mainly lead	0	0
2620.30.00	– Containing mainly copper	0	0
2620.40.00	– Containing mainly aluminium	0	0
2620.50.00	– Containing mainly vanadium	0	0
2620.90.00	– Other	0	0
26.21 00.00	**Other slag and ash, including seaweed ash (kelp)**	0	0

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 No. 30.03 or 30.04; or
   (c) mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.

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 materials 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 101.3 kPa when a reduced-pressure distillation method is used (Chapter 39).

SUBHEADING NOTES —

1. For the purposes of subheading No. 20.01 11.00, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of subheading no. 27.01 12.00, "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 subheadings Nos. 27.07 10.00, 27.07 20.00, 27.07 30.00, 27.07 40.00 and 27.07 60.00, "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
27.01	**Coal; briquettes, ovoids and similar solid fuels manufactured from coal:**		
	– Coal, whether or not pulverised, but not agglomerated:		
2701.11.00	– – Anthracite	0	0
2701.12.00	– – Bituminous coal	0	0
2701.19.00	– – Other coal	0	0
2701.20.00	– Briquettes, ovoids and similar solid fuels manufactured from coal	0	0
27.02	**Lignite, whether or not agglomerated, excluding jet:**		
2702.10.00	– Lignite, whether or not pulverised, but not agglomerated	0	0
2702.20.00	– Agglomerated lignite	0	0
27.03 00.00	**Peat (including peat litter), whether or not agglomerated**	0	0
27.04 00.00	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon**	0	0
27.05 00.00	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons**	0	0
27.06 00.00	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars**	0	0
27.07	**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:**		
2707.10.00	– Benzole	0	0
2707.20.00	– Toluole	0	0
2707.30.00	– Xylole	0	0
2707.40.00	– Naphthalene	0	0
2707.50.00	– Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	0	0
2707.60.00	– Phenols	0	0
	– Other:		
2707.91.00	– – Creosote oils	0	0
2707.99.00	– – Other	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
27.08	**Pitch and pitch coke, obtained from coal tar or from other mineral tars:**		
2708.10.00	– Pitch	0	0
2708.20.00	– Pitch coke	0	0
27.09 00.00	**Petroleum oils and oils obtained from bituminous minerals, crude**	0	0
27.10	**Petroleum oils and oils obtained from bituminous minerals other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:**		
2710.00.10	– – – Lubricating oils and greases regardless of density	37	23
	– – – Other:		
2710.00.91	– – – – Motor vehicle spirit; light oils with a density up to 0.780 exclusive at 15.5 degrees centigrade	Lm6 per h.l.	Lm6 per h.l.
2710.00.92	– – – –Oil for house hold purposes (kerosene), aviation turbine fuels and white spirit; oils with a density of 0.780 to 0.810 exclusive at 15.5 degrees centigrade	10c per h.l.	10c per h.l.
2710.00.93	– – – –Gas and diesel oil; oils with a density of 0.810 to 0.900 exclusive at 15.5 degrees centigrade	Lm2.30 per h.l.	Lm2.30 per h.l.
2710.00.94	– – – –Fuel oils; oils with a density of or above 0.900 at 15.5 degrees centigrade	0	0
27.11	**Petroleum gases and other gaseous hydrocarbons:**		
	– Liquified:		
2711.11.00	– – Natural gas	0	0
2711.12.00	– – Propane	3c3 per kg	3c3 per kg
2711.13.00	– – Butane	3c3 per kg	3c3 per kg
2711.14.00	– – Ethylene, propylene and butadiene	0	0
2711.19.00	– – Other	0	0
	– In gaseous state:		
2711.21.00	– – Natural gas	0	0
2711.29.00	– – Other	0	0
27.12	**Petroleum jelly; paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other other processes, whether or not coloured:**		
2712.10.00	– Petroleum jelly	0	0
2712.20.00	– Paraffin wax containing by weight less than 0.75% of oil	0	0
2712.90.00	– Other	0	0
27.13	**Petroleum coke, petroleum bitumen and other residues of petroleum oils of oils obtained from bitumenous minerals:**		
	– Petroleum coke:		
2713.11.00	– – Not calcined	0	0
2713.12.00	– – Calcined	0	0
2713.20.00	– Petroleum bitumen	0	0
2713.90.00	– Other residues of petroleum oils or of oils obtained from bitumenous minerals	0	0
27.14	**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:**		
2714.10.00	– Bitumenous or oil shale and tar sands	0	0
2714.90.00.	– Other	0	0
27.15 00.00	**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)**	37	23

SECTION VI

Products of the Chemical or Allied industries

NOTES—

1. (a) Goods (other than racioactive 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 this Schedule.

   (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 retial sale are to be classified in those headings and in no other heading of this Schedule.

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 added stabiliser necessary for their preservation or transport;

   (e) the products mentioned in (a), (b), (c) or (d) above wth an added antidusting 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 sulphoxylates, stablised 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, tellurocyanates, 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 metal 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 falling within 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 of the 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. Headings 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 (cartridges) of nuclear reactors;

(f) radioactive residues whether or not usable.

The term "isotope", for the purposes of this Note and 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.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
	1. CHEMICAL ELEMENTS		
28.01	**Fluorine, chlorine, bromine and iodine:**		
2801.10.00	– Chlorine	0	0
2801.20.00	– Iodine	0	0
2801.30.00	Fluorine; bromine	0	0
28.02 00.00	**Sulphur, sublimed or precipitated; colloidal sulphur**	0	0
28.03 00.00	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)**	0	0
28.04	**Hydrogen, rare gases and other non-metals:**		
2804.10.00	– Hydrogen	0	0
	– Rare gases:		
2804.21.00	– – Argon	0	0
2804.29.00	– – Other	0	0
2804.30.00	– Nitrogen	0	0
2804.40.00	– Oxygen	0	0
2804.50.00	– Boron; tellurium	0	0
	– Silicon:		
2804.61.00	– – Containing by wieght not less than 99.99% of silicon	0	0
2804.69.00	– – Other	0	0
2804.70.00	– Phosphorus	0	0

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
2804.80.00	– Arsenic	0	0
2804.90.00	– Selenium	0	0
28.05	**Alkali or alkaline-earth metals: rare earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:**		
	– Alkali metals:		
2805.11.00	– – Sodium	0	0
2805.19.00	– – Other	0	0
	– Alkaline-earth metals:		
2805.21.00	– – Calcium	0	0
2805.22.00	– – Strontium and barium	0	0
2805.30.00	– Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	0
2805.40.00	– Mercury	0	0
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
28.06	**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:**		
2806.10.00	– Hydrogen chloride (hydrochloric acid)	0	0
2806.20.00	– Chlorosulphuric acid	0	0
28.07 00.00	**Sulphuric acid; oleum**	0	0
28.08 00.00	**Nitric acid, sulphonitric acids**	0	0
28.09	**Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids:**		
2809.10.00	– Diphosphorus pentoxide	0	0
2809.20.00	– Phosphoric acid and polyphosphoric acids	0	0
28.10 00.00	**Oxides of boron; boric acids**	0	0
28.11	**Other inorganic acids and other inorganic oxygen compounds of non-metals:**		
	– Other inorganic acids:		
2811.11.00	– – Hydrogen fluoride (hydrofluoric acid)	0	0
2811.19.00	– – Other	0	0
	– Other inorganic oxygen compounds of non-metals:		
2811.21.00	– – Carbon dioxide	3c3 per Kg. net	2c5 per Kg. net
2811.22.00	– – Silicon dioxide	0	0
2811.23.00	– – Sulphur dioxide	0	0
2811.29.00	– – Other	0	0
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
28.12	**Halides and halide oxides of non-metals:**		
2812.10.00	– Chlorides and chloride oxides	0	0
2812.90.00	– Other	0	0
28.13	**Sulphides of non-metals; commercial phosphorus trisulphide:**		
2813.10.00	– Carbon disulphide	0	0
2813.90.00	– Other	0	0
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
28.14	**Ammonia, anhydrous or in aqueous solution:**		
2814.10.00	– Anhydrous ammonia	0	0
2814.20.00	– Ammonia in aqueous solution	0	0
28.15	**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:**		
	– Sodium hydroxide (caustic soda):		

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
2815.11.00	– – Solid	0	0
2815.12.00	– – In aqueous solution (soda lye or liquid soda)	0	0
2815.20.00	– Potassium hydroxide (caustic potash)	0	0
2815.30.00	– Peroxides of sodium or potassium	0	0
28.16	**Hydroxide and peroxide of magnesium; oxides hydroxides and peroxides, of strontium or barium:**		
2816.10.00	– Hydroxide and peroxide of magnesium	0	0
2816.20.00	– Oxide, hydroxide and peroxide of strontium	0	0
2816.30.00	– Oxide, hydroxide and peroxide of barium	0	0
28.17 00.00	**Zinc oxide; zinc peroxide**	0	0
28.18	**Aluminium oxide (including artificial corundum); aluminium hydroxide:**		
2818.10.00	– Artificial corundum	0	0
2818.20.00	– Other aluminium oxide	0	0
2818.30.00	– Aluminium hydroxide	0	0
28.19	**Chromium oxides and hydroxides:**		
2819.10.00	– Chromium trioxide	0	0
2819.90.00	– Other	0	0
28.20	**Manganese oxides:**		
2820.10.00	– Manganese dioxide	0	0
1820.90.00	– Other	0	0
28.21	**Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3:**		
2821.10.00	– Iron oxides and hydroxides	0	0
2821.20.00	– Earth colours	0	0
28.22 00.00	**Cobalt oxides and hydroxides; commercial cobalt oxides**	0	0
28.23 00.00	**Titanium oxides**	0	0
28.24	**Lead oxides; red lead and orange lead:**		
2824.10.00	– Lead monoxide (litharge, massicot)	0	0
2824.20.00	– Red lead and orange lead	0	0
2824.90.00	– Other	0	0
28.25	**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:**		
2825.10.00	– Hydrazine and hydroxylamine and their inorganic salts	0	0
2825.20.00	– Lithium oxide and hydroxide	0	0
2825.30.00	– Vanadium oxides and hydoxides	0	0
2825.40.00	– Nickel oxides and hydroxides	0	0
2825.50.00	– Copper oxides and hydroxides	0	0
2825.60.00	– Germanium oxides and zirconium dioxide	0	0
2825.70.00	– Molybdebum oxides and hydroxides	0	0
2825.80.00	– Antimony oxides	0	0
2825.90.00	– Other	0	0
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
28.26	**Fluorides; fluorosilicates, fluoraluminates and other complex fluorine salts:**		
	– Fluorides:		
2826.11.00	– – Of ammonium or of sodium	0	0
2826.12.00	– – Of aluninium	0	0
2826.19.00	– – Other	0	0
2826.20.00	– Fluorosilicates of sodium or of potassium	0	0
2826.30.00	– Sodium hexafluoroaluminate (synthetic cryolite)	0	0
2826.90.00	– Other	0	0

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
28.27	**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:**		
2827.10.00	– Ammonium chloride	0	0
2827.20.00	– Calcium chloride	0	0
	– Other chlorides:		
2827.31.00	– – Of magnesium	0	0
2827.32.00	– – Of aluminium	0	0
2827.33.00	– – Of iron	0	0
2827.34.00	– – Of cobalt	0	0
2827.35.00	– – Of nickel	0	0
2827.36.00	– – Of zinc	0	0
2827.37.00	– – Of tin	0	0
2827.38.00	– – Of barium	0	0
2827.39.00	– – Other	0	0
	– Chloride oxides and chloride hydroxides:		
2827.41.00	– – Of copper	0	0
2827.49.00	– – Other	0	0
	– Bromides and bromide oxides:		
2827.51.00	– – Bromides of sodium or of potassium	0	0
2827.59.00	– – Other	0	0
2827.60.00	– Iodides and iodide oxides	0	0
28.28	**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:**		
2828,10.00	– Commercial calcium hypochlorites; and other calcium hypochlorites	0	0
2828.90.00	– Other	0	0
28.29	**– Chlorates and perchlorates; bromates and perbromates; iodates and periodates:**		
	– Chlorates:		
2829.11.00	– – Of sodium	0	0
2829.19.00	– – Other	0	0
2829.90.00	– Other	0	0
28.30	**Sulphides; polysulphides:**		
2830.10.00	– Sodium sulphides	0	0
2830.20.00	– Zinc sulphide	0	0
2830.30.00	– Cadium sulphide	0	0
2830.90.00	– Other	0	0
28.31	**Dithionites and sulphoxylates:**		
2831.10.00	– Of sodium	0	0
2831.90.00	– Other	0	0
28.32	**Sulphites; thiosulphates:**		
2832.10.00	– Sodium sulphites	0	0
2832.20.00	– Other sulphites	0	0
2832.30.00	– Thiosulphate	0	0
28.33	**Sulphate; alums; peroxosulphates (persulphates):**		
	– Sodium sulphates:		
2833.11.00	– – Disodium sulphate	0	0
2833.19.00	– – Other	0	0
	– Other sulphates:		
2833.21.00	– – Of magnesium	0	0
2833.22.00	– – Of aluminium	0	0
2833.23.00	– – Of chromium	0	0

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
2833.24.00	– – Of nickel	0	0
2833.25.00	– – Of copper	0	0
2833.26.00	– – Of zinc	0	0
2833.27.00	– – Of barium	0	0
2833.29.00	– – Other	0	0
2833.30.00	– Alums	0	0
2833.40.00	– Peroxosulphates (persulphates)	0	0
28.34	**Nitrites; nitrates:**		
2834.10.00	– Nitrites	0	0
	– Nitrates:		
2834.21.00	– – Of potassium	0	0
2834.22.00	– – Of bismuth	0	0
2834.29.00	– – Other	0	0
28.35	**Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates:**		
2835.10.00	– Phosphinates (hypophosphites) and phosphonates (phosphites)	0	0
	– Phosphates:		
2835.21.00	– – Of triammonium	0	0
2835.22.00	– – Of mono-or disodium	0	0
2835.23.00	– – Of trisodium	0	0
2835.24.00	– – Of potassium	0	0
2835.25.00	– – Calcium hydrogenorthophosphate ("dicalcium phosphate")	0	0
2835.26.00	– – Other phosphates of calcium	0	0
2835.29.00	– – Other	0	0
	– Polyphosphates:		
2835.31.00	– – Sodium triphosphate (sodium tripolyphosphate)	0	0
2835.39.00	– – Other	0	0
28.36	**Carbonates; peroxocarbonates (percarbonates); commercial ammonium containing ammonium carbonate:**		
2836.10.00	– Commercial ammonium carbonate and other ammonium carbonates	0	0
	– Disodium carbonate:		
2836.20.10	– – – Crystal soda	27	13
2836.20.90	– – – Other	0	0
2836.30.00	– Sodium hydrogencarbonate (sodium bicarbonate)	0	0
2836.40.00	– Potassium carbonates	0	0
2836.50.00	– Calcium carbonate	0	0
2836.60.00	– Barium carbonate	0	0
2836.70.00	– Lead carbonate	0	0
	– Other:		
2836.91.00	– – Lithium carbonates	0	0
2836.92.00	– – Strontium carbonate	0	0
2836.93.00	– – Bismuth carbonate	0	0
2836.99.00	– – Other	0	0
28.37	**Cyanides, cyanide oxides and complex cyanides:**		
	– Cyanides and cyanide oxide:		
2837.11.00	– – Of sodium	0	0
2837.19.00	– – Other	0	0
2837.20.00	– Complex cyanides	0	0
28.38 00.00	Fulminates, cyanates and thiocyanates	0	0
28.39	**Silicates; commercial alkali metal silicates:**		
	– Of sodium	0	0

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
2839.11.00	– – Sodium metasilicates	0	0
2839.19.00	– – Other	0	0
2839.20.00	– Of potassium	0	0
2839.90.00	– Other	0	0
28.40	**Borates; peroxoborates (perborates):**		
	– Disodium tetraborate (refined borax):		
2840.11.00	– – Anhydrous	0	0
2840.19.00	– – Other	0	0
2840.20.00	– Other borates	0	0
2840.30.00	– Peroxoborates (perborates)	0	0
28.41	**Salts of oxometallic or peroxometallic acids:**		
2841.10.00	– Aluminates	0	0
2841.20.00	– Chromates of zinc or of lead	0	0
2841.30.00	– Sodium dichromate	0	0
2841.40.00	– Potassium dichromate	0	0
	– Other chromates and dichromates; peroxochromates:		
2841.50.10	– – – Chromates of strontium	0	0
2841.50.90	– – – Other	0	0
2841.60.00	– Manganites, manganates and permanganates	0	0
2841.70.00	– Molybdates	0	0
2841.80.00	– Tungstates (wolframates)	0	0
2841.90.00	– Other	0	0
28.42	**Other salts of inorganic acids or peroxacids, excluding azides:**		
2842.10.00	– Double or complex silicates	0	0
2842.90.00	– Other	0	0
	VI. MISCELLANEOUS.		
28.43	**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:**		
2843.10.00	– Colloidal precious metals	0	0
	– Silver compounds:		
2843.21.00	– – Silver nitrate	0	0
2843.29.00	– – Other	0	0
2843.30.00	– Gold compounds	0	0
2843.90.00	– Other compounds; amalgams	0	0
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:**		
2844.10.00	– Natural uranium and its compounds; alloys dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	0	0
2844.20.00	– Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235 plutonium or compounds of these products	0	0
2844.30.00	– Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
2844.40.00	– Radioactive elements and isotopes and compounds other than those of sub heading No. 28.44.10.00, 28.44.20.00 or 28.44.30.00; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0	0
2844.50.00	– Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	0
28.45	**Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:**		
2845.10.00	– Heavy water(deuterium oxide)	0	0
2845.90.00	– Other	0	0
28.46	**Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of these metals:**		
2846.10.00	Cerium compounds	0	0
2846.90.00	Other	0	0
28.47 00.00	**Hydrogen peroxide, whether or not solidified with urea**	0	0
28.48	**Phosphides, whether or not chemically defined, excluding ferrophosphorus:**		
2848.10.00	– Of copper (phosphor copper), containing more than 15% by weight of phosphorus	0	0
2848.90.00	– Other	0	0
28.49	**Carbides, whether or not chemically defined:**		
2849.10.00	– Of calcium	0	0
2849.20.00	– Of silicon	0	0
2849.90.00	– Other	0	0
28.50 00.00	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined**	0	0
28.51	**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:**		
2851.00.10	– – – Liquid air (whether or not rare gases have been removed); compressed air	27	13
2851.00.90	– – – Other	0	0

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 for than 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 Chapoter 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 flourescent 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 cm^3 (heading No. 36.06);
   (ij) 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; or
   (k) optical elements, for example, of ethylendiamine 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 sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulphohalgogenated derivatives).

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

   For the purposes of headings Nos. 29.11, 29.12, 19.14, 29.18 and 29,22, "oxygen-function" is to be restricted to 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 I 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-function compounds or organic bases, of sub-Chapters I 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 headings Nos. 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

   Heading No. 29.30 (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 poly-basic carboxylic acids, cyclic esters of polyhyhdric alcohols or phenols with polybasic acids and imides of polybasic acids.

These provisions apply when the ring-position hereto-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 specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.01	**Acyclic hydrocarbons:**		
2901.10.00	– Saturated	0	0
	– Unsaturated:		
2901.21.00	– – Ethylene	0	0
2901.22.00	– – Propene (propylene)	0	0
2901.23.00	– – Butene (butylene) and isomers thereof	0	0
2901.24.00	– – Buta-1, 3-diene and isoprene	0	0
2901.29.00	– – Other	0	0
29.02	**Cyclic hydrocarbons:**		
	– Cyclanes, cyclenes and cycloterpenes:		
2902.11.00	– – Cyclohexane	0	0
2902.19.00	– – Other	0	0
2902.20.00	– Benzene	0	0
2902.30.00	– Toluene	0	0
	– Xylenes:		
2902.41.00	– – o-Xylene	0	0
2902.42.00	– – m-Xylene	0	0
2902.43.00	– – p-Xylene	0	0
2902.44.00	– – Mixed xylene isomers	0	0
2902.50.00	– Styrene	0	0
2902.60.00	– Ethylbenzene	0	0
2902.70.00	– Cumene	0	0
2902.90.00	– Other	0	0
29.03	**Halogenated derivatives of hydrocarbons:**		
	– Saturated chlorinated derivates of acyclic hydrocarbons:		
2903.11.00	– – Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	0
2903.12.00	– – Dichloromethane (methylene chloride)	0	0
2903.13.00	– – Chloroform (trichloromethane)	0	0
2903.14.00	– – Carbon tetrachloride	0	0
2903.15.00	– – 1, 2-Dichloroethane (ethylene dichloride)	0	0
2903.16.00	– – 1 2-Dichloropropane (propylene dichloride) and dichloro-butanes	0	0
2903.19.00	– – Other	0	0
	– Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21.00	– – Vinyl chloride (chloroethylene)	0	0
2903.22.00	– – Trichloroethylene	0	0
2903.23.00	Tetrachloroethylene (perchloroethylene)	0	0
2903.29.00	– – Other	0	0
2903.30.00	– Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	0	0

H.S Code number	Goods	Rate of Duty General	E.E.C.
2903.40.00	– Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	0	0
	– Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.51.00	– – 1, 2, 3, 4, 5, 6-Hexachlorocyclohexane	0	0
2903.59.00	– – Other	0	0
	– Halogenated derivatives of aromatic hydrocarbons:		
2903.61.00	– – Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0	0
2903.62.00	– – Hexachlorobenzene and DDT (1, 1, 1-trichloro-2, 2-bis (p-chlorophenyl) ethane)	0	0
2903.69.00	– – Other	0	0
29.04	**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:**		
2904.10.00	– Derivatives, containing only sulpho groups, their salts and ethyl esters	0	0
2904.20.00	– Derivatives containing only nitro or only nitroso groups	0	0
2904.90.00	– Other	0	0
	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:		
2905.11.00	– – Methanol (methyl alcohol)	0	0
2905.12.00	– – Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	0
2905.13.00	– – Butan-1-ol (n-butyl alcohol)	0	0
2905.14.00	– – Other butanols	0	0
2905.15.00	– – Pentanol (amyl alcohol) and isomers thereof	0	0
2905.16.00	– – Octanol (octyl alcohol) and isomers thereof	0	0
2905.17.00	– – Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	0
2905.19.00	– – Other	0	0
	– Unsaturated monohydric alcohols:		
2905.21.00	– – Allyl alcohol	0	0
2905.22.00	– – Acyclic terpene alcohols	0	0
2905.29.00	– – Other	0	0
	– Diols:		
2905.31.00	– – Ethylene glycol (ethanediol)	0	0
2905.32.00	– – Propylene glycol (propane-1, 2-diol)	0	0
2905.39.00	– – Other	0	0
	– Other polyhydric alcohols:		
2905.41.00	– – 2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	0	0
2905.42.00	– – Pentaerythritol	0	0
2905.43.00	– – Mannitol	0	0
2905.44.00	– – D-glucitol (sorbitol)	0	0
2905.49.00	– – Other	0	0
2905.50.00	– Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	0	0
29.06	**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:**		
	– Cyclanic, cyclenic or cycloterpenic:		
2906.11.00	– – Menthol	0	0
2906.12.00	– – Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	0
2906.13.00	– – Sterols and inositols	0	0
2906.14.00	– – Terpineols	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
2906.19.00	– – Other	0	0
	– Aromatic:		
2906.21.00	– – Benzyl alcohol	0	0
2906.29.00	– – Other	0	0
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.07	**Phenols; phenol-alcohols:**		
	– Monophenols:		
2907.11.00	– – Phenol (hydroxybenzene) and its salts	0	0
2907.12.00	– – Cresols and their salts	0	0
2907.13.00	– – Octylphenol, nonylphenol and their isomers; salts thereof	0	0
2907.14.00	– – Xylenols and their salts	0	0
2907.15.00	– – Naphthols and their salts	0	0
2907.19.00	– – Other	0	0
	– Polyphenols:		
2907.21.00	– – Resorcinol and its salts	0	0
2907.22.00	– – Hydroquinone (quinol) and its salts	0	0
2907.23.00	– – 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0	0
2907.29.00	– – Other	0	0
2907.30.00	– Phenol-alcohols	0	0
29.08	**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:**		
2908.10.00	– Derivatives containing only halogen substituents and their salts	0	0
2908.20.00	– Derivatives containing only sulpho groups, their salts and esters	0	0
2908.90.00	– Other	0	0
	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 peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:**		
	– Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.11.00	– – Diethyl ether	0	0
2909.19.00	– – Other	0	0
2909.20.00	– Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0
2909.30.00	– Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0
	– Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.41.00	– – 2,2'-Oxydiethanol (diethylene glycol, digol)	0	0
2909.42.00	– – Monomethyl ethers of ethylene glycol or of diethylene glycol	0	0
2909.43.00	– – Monobutyl ethers of ethylene glycol or of diethylene glycol	0	0
2909.44.00	– – Other monoalkylethers of ethylene glycol or of diethylene glycol	0	0
2909.49.00	– – Other	0	0
2909.50.00	– Ether-phenols. ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0
2909.60.00	– Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
29.10	**Expoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**		
2910.10.00	– Oxirane (ethylene oxide)	0	0
2910.20.00	– Methyloxirane (propylene oxide)	0	0
2910.30.00	– 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	0
2910.90.00	– Other	0	0
29.1100.00	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	0	0
	V. ALDEHYDE-FUNCTION COMPOUNDS		
29.12	**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:**		
	– Acyclic aldehydes without other oxygen function:		
2912.11.00	– – Methanal (formaldehyde)	0	0
2912.12.00	– – Ethanal (acetaldehyde)	0	0
2912.13.00	– – Butanal (butyraldehyde, normal isomer)	0	0
2912.19.00	– – Other	0	0
	– Cyclic adehydes without other oxygen function:		
2912.21.00	– – Benzaldehyde	0	0
2912.29.00	– – Other	0	0
2912.30.00	– Aldehyde-alcohols	0	0
	– Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
2912.41.00	– – Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0	0
2912.42.00	– – Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0	0
2912.49.00	– – Other	0	0
2912.50.00	– Cyclic polymers of aldehydes	0	0
2912.60.00	– Paraformaldehydes	0	0
29.1300.00	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12**	0	0
	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:		
2914.11.00	– – Acetone	0	0
2914.12.00	– – Butanone (methyl ethl ketone)	0	0
2914.13.00	– – 4-Methlpentan-2-one (methyl isobutyl ketone)	0	0
2914.19.00	– – Other	0	0
	– Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
2914.21.00	– – Camphor	0	0
2914.22.00	– – Cyclohexanone and methylcyclohexanones	0	0
2914.23.00	– – Ionones and methylionones	0	0
2914.29.00	– – Other	0	0
2914.30.00	– Aromatic ketones without other oxygen function	0	0
	– Ketone-alcohols and ketone-aldehydes:		
2914.41.00	– – 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	0	0
2914.49.00	– – Other	0	0
2914.50.00	– Ketone-phenols and ketones with other oxygen function	0	0
	– Quinones:		
2914.61.00	– – Anthraquinone	0	0
2914.69.00	– – Other	0	0
2914.70.00	– Halogenated, sulphonated, nitrated or nitrosated derivatives	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
	VII. CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.15	**Saturated acycylic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:**		
	– Formic acid, its salts and esters:		
2915.11.00	– – Formic acid	0	0
2915.12.00	– – Salts of formic acid	0	0
2915.13.00	– – Esters of formic acid	0	0
	– Acetic acid and its salts; acetic anhydride:		
2915.21.00	– – Acetic acid	0	0
2915.22.00	– – Sodium acetate	0	0
2915.23.00	– – Cobalt acetates	0	0
2915.24.00	– – Acetic anhydrides	0	0
2915.29.00	– – Other	0	0
	– Esters of acetic acid:		
2915.31.00	– – Ethyl acetate	0	0
2915.32.00	– – Vinyl acetate	0	0
2915.33.00	– – n-Butyl acetate	0	0
2915.34.00	– – Isobutyl acetate	0	0
2915.35.00	– – 2-Ethoxyethyl acetate	0	0
2915.39.00	– – Other	0	0
2915.40.00	– Mono-, di-or trichloroacetic acids, their salts and esters	0	0
2915.50.00	– Propionic acid, its salts and esters	0	0
2915.60.00	– Butyric acids, valeric acids, their salts and esters	0	0
2915.70.00	– Palmitic acid, stearic acid, their salts and esters	0	0
2915.90.00	– Other	0	0
29.16	**Unsaturated acyclic monocarboxylic-acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:**		
	– Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.11.00	– – Acyclic acid and its salts	0	0
2916.12.00	– – Esters of acrylic acid	0	0
2916.13.00	– – Methacrylic acid and its salts	0	0
2916.14.00	– – Esters of methacrylic acid	0	0
2916.15.00	– – Oleic, linoleic or linolenic acids, their salts and esters	0	0
2916.19.00	– – Other	0	0
2916.20.00	– Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivates	0	0
	– Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.31.00	– – Benzoic acid, its salts and esters	0	0
2916.32.00	– – Benzoyl peroxide and benzoyl chloride	0	0
2916.33.00	– – Phenylacetic acid, its salts and esters	0	0
2916.39.00	– – Other	0	0
29.17	**Polycarboxylic acids, their anhydrides, halides, peroxides and peroxtacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:**		
	– Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.11.00	– – Oxalic acid, its salts and esters	0	0
2917.12.00	– – Adipic acid, its salts and esters	0	0
2917.13.00	– – Azelaic acid, sebacic acid, their salts and esters	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
2917.14.00	– – Meleic anhydride	0	0
2917.19.00	– – Other	0	0
2917.20.00	– Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides peroxides, peroxyacids and their derivatives	0	0
	– Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.31.00	– – Dibutyl orthophthalates	0	0
2917.32.00	– – Dioctyl orthophthalates	0	0
2917.33.00	– – Dinonyl or didecyl orthophthalates	0	0
2917.34.00	– – Other esters of orthophthalic acid	0	0
2917.35.00	– – Phthalic anhydride	0	0
2917.36.00	– – Terephthalic acid and its salts	0	0
2917.37.00	– – Dimethyl terephthalate	0	0
2917.39.00	– – Other	0	0
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:		
2918.11.00	– – Lactic acid, its salts and esters	0	0
2918.12.00	– – Tartaric acid	0	0
2918.13.00	– – Salts and esters of tartaric acid	0	0
2918.14.00	– – Citric acid	0	0
2918.15.00	– – Salts and esters of citric acid	0	0
2918.16.00	– – Gluconic acid, its salts and esters	0	0
2918.17.00	– – Phenylglycolic acid (mandelic acid), its salts and esters	0	0
2918.19.00	– – Other	0	0
	– Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21.00	– – Salicylic acid and its salts	0	0
2918.22.00	– – o-Acetylsalicylic acid, its salts and esters	0	0
2918.23.00	– – Other esters of salicylic acid and their salts	0	0
2918.29.00	– – Other	0	0
2918.30.00	– Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	0
2918.90.00	– Other	0	0
	VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.19 00.00	**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives**	0	0
29.20	**Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:**		
2920.10.00	– Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0
2920.90.00	– Other	0	0
	IX. NITROGEN-FUNCTION COMPOUNDS		
29.21	**Amine-function compounds:**		
	– Acyclic monoamines and their derivatives; salts thereof:		
2921.11.00	– – Methylamine, di- or trimethylamine and their salts	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
2921.12.00	– – Diethylamine and its salts	0	0
2921.19.00	– – Other	0	0
	– Acyclic polyamines and their derivatives; salt thereof:		
2921.21.00	– – Ethylenediamine and its salts	0	0
2921.22.00	– – Hexamethylenediamine and its salts	0	0
2921.29.00	– – Other	0	0
2921.30.00	– Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	0
	– Aromatic monoamines and their derivatives; salts thereof:		
2921.41.00	– – Aniline and its salts	0	0
2921.42.00	– – Aniline derivatives and their salts	0	0
2921.43.00	– – Toluidines and their derivatives; salts thereof	0	0
2921.44.00	– – Diphenylamine and its derivatives; salts thereof	0	0
2921.45.00	– – 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	0
2921.49.00	– – Other	0	0
	– Aromatic polyamines and their derivatives; salts thereof:		
2921.51.00	– – o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	0
2921.59.00	– – Other	0	0
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:		
2922.11.00	– – Monoethanolamine and its salts	0	0
2922.12.00	– – Diethanolamine and its salts	0	0
2922.13.00	– – Triethanolamine and its salts	0	0
2922.19.00	– – Other	0	0
	– Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:		
2922.21.00	– – Aminohydroxynaphthalenesulphonic acids and their salts	0	0
2922.22.00	– – Anisidines, dianisidines, phenetidines, and their salts	0	0
2922.29.00	– – Other	0	0
2922.30.00	– Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	0	0
	– Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof:		
2922.41.00	– – Lysine and its esters; salts thereof	0	0
2922.42.00	– – Glutamic acid and its salts	0	0
2922.49.00	– – Other	0	0
2922.50.00	– Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0	0
29.23	**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids:**		
2923.10.00	– Choline and its salts	0	0
2923.20.00	– Lecithins and other phosphoaminolipids	0	0
2923.90.00	– Other	0	0
29.24	**Carboxyamide-function compounds; amide-function compounds of carbonic acid:**		
	– Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.10.10	– – – Sweetening agents	Lm14.00,0 per kg	Lm9.10,0 per kg
2924.10.90	– – – Other	0	0
	– Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
	– – Ureines and their derivatives; salts thereof:		
2924.21.10	– – – Sweetening agents	Lm14.00,0 per kg	Lm9.10.0 per kg
2924.21.90	– – – Other	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
	– – Other:		
2924.29.10	– – – Sweetening agents	Lm14.00,0 per kg	Lm9.10,0 per kg
2924.29.90	– – – Other	0	0
29.25	**Carboxylimide-function compounds (including saccharin and its salts) and imine-function compounds:**		
	– Imides and their derivatives; salts thereof:		
2925.11.00	– – Saccharin and its salts	Lm14.00,0 per kg	Lm9.10,0 per kg
2925.19.00	– – Other	0	0
2925.20.00	– Imines and their derivatives; salts thereof:	0	0
29.26	**Nitrile-function compounds:**		
2926.10.00	– Acrylonitrile	0	0
2926.20.00	– 1-Cyanoguanidine (dicyandiamide)	0	0
2926.90.00	– Other	0	0
29.27 00.00	**Diazo-, azo- or azoxy-compounds**	0	0
29.28 00.00	**Organic derivatives of hydrazine and hydroxylamine**	0	0
29.29	**Compounds with other nitrogen-function:**		
2929.10.00	– Isocyanates	0	0
	– Other:		
2929.90.10	– – – Calcium or sodium cyclamates	70c per kg	45c4 per kg
2929.90.90	– – – Other	0	0
	X. ORGANO-INORGANIC COMPOUNDS, HETERROCYLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
29.30	**Organo-sulphur compounds:**		
2930.10.00	– Dithiocarbamates (xanthates)	0	0
2930.20.00	– Thiocarbamates and dithiocarbamates	0	0
2930.30.00	– Thiuram mono-, di- or tetrasulphides	0	0
2930.40.00	– Methionine	0	0
2930.90.00	– Other	0	0
29.31	**Other organo-inorganic compounds:**		
2931.00.10	– – – Tetraethyl-lead	37	23
2931.00.90	– – – Other	0	0
29.32	**Heterocyclic compounds with oxygen hetero-atom(s) only:**		
	– Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932.11.00	– – Tetrahydrofuran	0	0
2932.12.00	– – 2-Furaldehyde (furfuraldehyde)	0	0
2932.13.00	– – Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	0
2932.19.00	– – Other	0	0
	– Lactones:		
2932.21.00	– – Coumarin, methylcoumarins and ethylcoumarins	0	0
2932.29.00	– – Other lactones	0	0
2932.90.00	– Other	0	0
29.33	**Heterocyclic compound with nitrogen hetero-atoms(s) only; nucleic acids and their salts:**		
	– Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933.11.00	– – Phenazone (antipyrin) and its derivatives	0	0
2933.19.00	– – Other	0	0
	– Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
2933.21.00	– – Hydantoin and its derivatives	0	0
2933.29.00	– – Other	0	0
	– Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.31.00	– – Pyridine and its salts	0	0
2933.39.00	– – Other	0	0
2933.40.00	– Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	0	0
	– Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts:		
2933.51.00	– – Malonylurea (barbituric acid) and its derivatives; salts thereof	0	0
2933.59.00	– – Other	0	0
	– Compounds containing an unfused triazine (whether or not hydrogenated) in the structure:		
2933.61.00	– – Melamine	0	0
2933.69.00	– – Other	0	0
	– Lactams:		
2933.71.00	– – 6-Hexanelactam (epsilon-caprolactam)	0	0
2933.79.00	– – Other lactams	0	0
2933.90.00	– Other	0	0
29.34	**Other heterocyclic compounds:**		
2934.10.00	– Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	0
2934.20.00	– Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	0
2934.30.00	– Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	0
2934.90.00	– Other	0	0
29.35 00.00	**Sulphonamides**	0	0
	XI. PROVITAMINS, VITAMINS AND HORMONES		
2936	**Provitamins and Vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:**		
2936.10.00	– Provitamins, unmixed	0	0
	– Vitamins and their derivatives, unmixed:		
2936.21.00	– – Vitamins A and their derivatives	0	0
2936.22.00	– – Vitamin B_1 and its derivatives	0	0
2936.23.00	– – Vitamin B_2 and its derivatives	0	0
2936.24.00	– – D- or DL-Pantothenic acid (Vitamin B_3 or Vitamin B_5) and its derivatives	0	0
2936.25.00	– – Vitamin B_6 and its derivates	0	0
2936.26.00	– – Vitamin b_{12} and its derivatives	0	0
2936.27.00	– – Vitamin C and its derivatives	0	0
2936.28.00	– – Vitamin E and its derivatives	0	0
2936.29.00	– – Other vitamins and their derivatives	0	0
2936.90.00	– Other, including natural concentrates	0	0
29.37	**Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:**		
2937.10.00	– Pituitary (anterior) or similar hormones, and their derivatives	0	0
	– Adrenal cortical hormones and their derivatives	0	0
2937.21.00	– – Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	0
2937.22.00	– – Halogenated derivatives of adrenal cortical hormones	0	0
2937.29.00	– – Other	0	0
	– Other hormones and their derivatives; other steroids used primarily as hormones:		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
2937.91.00	– – Insulin and its salts	0	0
2937.92.00	– – Oestrogen and progestogens	0	0
2937.99.00	– – Other	0	0
	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:**		
2938.10.00	– Rutoside (rutin) and its derivatives	0	0
2938.90.00	– Other	0	0
29.39	**Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers,esters and other derivatives:**		
2939.10.00	– Alkaloids of opium and their derivatives; salts thereof	0	0
	– Alkaloids of cinchona and their derivatives; salts thereof:		
2939.21.00	– – Quinine and its salts	0	0
2939.29.00	– – Other	0	0
2939.30.00	– Caffeine and its salts	0	0
2939.40.00	– Ephedrines and their salts	0	0
2939.50.00	– Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	0	0
2939.60.00	– Alkaloids of rye ergot and their derivatives; salts thereof	0	0
2939.70.00	– Nicotine and its salts	0	0
2939.90.00	– Other	0	0
	XIII. OTHER ORGANIC COMPOUNDS		
29.40 00.00	**Sugar, 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**	0	0
29.41	**Antibiotics:**		
2941.10.00	– Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	0
2941.20.00	– Streptomycins and their derivatives; salts thereof	0	0
2941.30.00	– Tetracyclins and their derivatives; salts thereof	0	0
2941.40.00	– Chloramphenicol and its derivatives; salts thereof	0	0
2941.50.00	– Erythromycin and its derivatives; salts thereof	0	0
2941.90.00	– Other	0	0
29.42 00.00	**Other organic compounds**	0	0

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 headings Nos. 30.03 and 30.04 and of Note 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 been mixed:

      (1) colloidal solutions and suspensions (other than colloidal sulphur);
      (2) vegetables 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 this Schedule:

   (a) sterile surgical catgut, similar sterile suture 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 unmixed 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.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
30.01	**Glands and other organs for organo therapeutic uses, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:**		
3001.10.00	– Glands and other organs, dried, whether or not powdered	0	0
3001.20.00	– Extracts of glands or other organs or of their secretions	0	0
3001.90.00	– Other	0	0
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:**		
3002.10.00	– Antisera and other blood fractions	0	0
3002.20.00	– Vaccines for human medicine	0	0
	– Vaccines for veterinary medicine:		
3002.31.00	– – Vaccines against foot and mouth disease	0	0
3002.39.00	– – Other	0	0
3002.90.00	– Other	0	0
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:**		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
3003.10.00	– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0	0
3003.20.00	– Containing other antibiotics	0	0
	– Containing hormones or other products of heading No. 29.37 but not containing antibiotics:		
3003.31.00	– – Containing insulin	0	0
3003.39.00	– – Other	0	0
3003.40.00	– Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics	0	0
3003.90.00	– Other	0	0
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:**		
3004.10.00	– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0	0
3004.20.00	– Containing other antibiotics	0	0
	– Containing hormones or other products of heading No. 29.37 but not containing antibiotics:		
3004.31.00	– – Containing insulin	0	0
3004.32.00	– – Containing adrenal cortex hormones	0	0
3004.39.00	– – Other	0	0
3004.40.00	– Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics	0	0
3004.50.00	– Other medicaments containing vitamins or other products of heading No. 29.36	0	0
3004.90.00	– Other	0	0
30.05	**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes:**		
3005.10.00	– Adhesive dressings and other articles having an adhesive layer	20	10
3005.90.00	– Other	20	10
30.06	**Pharmaceutical goods specified in Note 3 to this Chapter:**		
3006.10.00	– Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesive for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	20	10
3006.20.00	– Blood-grouping reagents	20	10
3006.30.00	– Opacifying preparations for X-ray examinations, diagnostic reagents designed to be administered to the patient	20	10
3006.40.00	– Dental cements and other dental fillings; bone reconstruction cements	20	10
3006.50.00	– First-aid boxes and kits	20	10
3006.60.00	– Chemical contraceptive preparations based on hormones or spermicides	20	10

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 2A, 3A, 4A 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 ammonium 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 subparagraph 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 contining not less than 0.2% by wight of flourine 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 flourine content limit.

   C. fertilisers consisting of any of the goods described in A or B above, but with no account being taken of the flourine 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. 31.05:

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

      (i) crude natural potassium salts (for example, carnallite, kainite and sylvite);
      (ii) potassium chloride, whether or not pure, except as provided in Note 1c) 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 phospate) 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.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
31.01 00.00	**Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products**	0	0
31.02	**Mineral or chemical fertilisers, nitrogenous:**		
3102.10.00	– Urea, whether or not in aqueous solution	0	0
	– Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102.21.00	– – Ammonium sulphate	0	0
3102.29.00	– – Other	0	0
3102.30.00	– Ammonium nitrate, whether or not in aqueous solution	0	0
3102.40.00	– Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	0
3102.50.00	– Sodium nitrate	0	0
3102.60.00	– Double salts and mixtures of calcium nitrate and ammonium nitrate ..	0	0
3102.70.00	– Calcium cyanamide	0	0
3102.80.00	– Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	0
3102.90.00	– Other, including mixtures not specified in the foregoing subheadings	0	0
31.03	**Mineral or chemical fertilisers, phosphatic:**		
3103.10.00	– Superphosphates	0	0
3103.20.00	– Basic slag	0	0
3103.90.00	– Other	0	0
31.04	**Mineral or chemical fertilisers, potassic:**		
3104.10.00	– Garnallite, sylvite and other crude natural potassium salts	0	0
3104.20.00	– Potassium chloride	0	0
3104.30.00	– Potassium sulphate	0	0
3104.90.00	– Other	0	0
31.05	**Mineral or chemical fertilisers containing two or three of the fertilisers elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross wieght not exceeding 10kg:**		
3105.10.00	– Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg	0	0
3105.20.00	– Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	0	0
3105.30.00	– Diammonium hydrogenorthophosphate (diammonium phosphate) ...	0	0
3105.40.00	– Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	0
	– Other mineral or chemical fertilisers containing the two fertilising elements notrogen and phosphorus:		
3105.51.00	– – Contaning nitrates and phosphates	0	0
3105.59.00	– – Other	0	0
3105.60.00	– Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0	0
3105.90.00	– Other	0	0

Chapter 32

Tanning or Dyeing Extracts; Tannins and their Derivaties; Dyes, Pigments and other Colouring matter; Paints and Varnishes; Putty and other Mastics; Inks

NOTE—

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% of the weight of the solution.
5. In this Chapter, "colouring matter" 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 powder (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.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
32.01	**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:**		
3201.10.00	– Quebracho extract	0	0
3201.20.00	– Wattle extract	0	0
3201.30.00	– Oak or chestnut extract	0	0
3201.90.00	– Other	0	0
32.02	**Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning:**		
32.02.10.00	– Synthetic organic tanning substances	0	0
3202.90.00	– Other	0	0
32.03 00.00	**Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetables or animal origin as specified in Note 3 to this Chapter**	0	0
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:		
3204.11.00	– – Disperse dyes and preparations based thereon	0	0
3204.12.00	– – Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	0	0
3204.13.00	– – Basic dyes and preparations based thereon	0	0
3204.14.00	– – Direct dyes and preparatins based thereon	0	0
3204.15.00	– – Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	0
3204.16.00	– – Reactive dyes and preparations based thereon	0	0
3204.17.00	– – Pigments and preparations based thereon	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
3204.19.00	– – Other, including mixtures of colouring matter of two or more of subheadings Nos. 3204.11.00 to 3204.19.00	0	0
3204.20.00	– Synthetic organic products of a kind used as fluorescent brightening agents	0	0
3204.90.00	– Other	0	0
3205 00.00	**Colour lakes; preparations based on colour lakes as specified in Note 3 to this Chapter**	0	0
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:**		
3206.10.00	– Pigments and preparations based on titanium dioxide	0	0
3206.20.00	– Pigments and preparations based on chromium compounds	0	0
3206.30.00	– Pigments and preparations based on cadmium compounds	0	0
	– Other colouring matter and preparations:		
3206.41.00	– – Ultramarine and preparations based thereon	0	0
3206.42.00	– – Lithopone and other pigments and preparations based on zinc sulphide	0	0
3206.43.00	– – Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0	0
3206.49.00	– – Other	0	0
3206.50.00	– Inorganic products of a kind used as luminophores	0	0
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 powder, granules or flakes:**		
3207.10.00	– Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	0
3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0	0
3207.30.00	– Liquid lustres and similar preparations	0	0
3207.40.00	– Glass frit and other glass, in the form of powder, granules or flakes	0	0
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:**		
3208.10.00	– Based on polyesters	27	13
3208.20.00	– Based on acrylic or vinyl polymers	27	13
3208.90.00	– Other	27	13
32.09	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically defined modified natural polymers, dispersed or dissolved in an aqueous medium:**		
3209.10.00	– Based on acrylic or vinyl polymers	27	13
3209.90.00	– Other	27	13
32.10 00.00	**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather**	27	13
32.11 00.00	**Prepared driers**	10	6.5
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:**		
3212.10.00	– Stamping foils	0	0
	– Other:		
3212.90.11	– – – Aluminium paste in containers of not less than 50 kg net weight	0	0
3212.90.19	– – – Other	27	13

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
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:**		
3213.10.00	– Colour in sets	37	23
3213.90.00	– Other	37	23
32.14	**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like:**		
	– Mastics; painters' fillings:		
3214.10.10	– – – Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms	27	13
3214.10.90	– – – Other	37	23
3214.90.00	– Other	37	23
32.15	**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:**		
	– Printing ink:		
3215.11.00	– – Black	0	0
3215.19.00	– – Other	0	0
	– Other:		
3215.90.10	– – – Duplicating ink	0	0
3215.90.90	– – – Other	27	13

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 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: scent sachets; odoriferous preparations which operate by burning; perfumed papers impregnated or coated with cosmetics; contact lens artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toi preparations.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
33.01	**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or 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:		
3301.11.00	– – Of bergamot	27	13
3301.12.00	– – Of orange	27	13
3301.13.00	– – Of lemon	27	13
3301.14.00	– – Of lime	27	13
3301.19.00	– – Other	27	13
	– Essential oils other than those of citrus fruit:		
3301.21.00	– – Of geranium	27	13
3301.22.00	– – Of jasmin	27	13
3301.23.00	– – Of lavender or of lavandin	27	13
3301.24.00	– – Of peppermint (Mentha piperita)	27	13
3301.25.00	– – Of other mints	27	13
3301.26.00	– – Of vetiver	27	13
3301.29.00	– – Other	27	13
3301.30.00	– Resinoids	27	13
3301.90.00	– Other	27	13
33.02	**Mixtures of odoriferous substances and mixture (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry:**		
3302.10.00	– Of a kind used in the food and drink industry	27	13
3302.90.00	– Other	27	13
33.03 00.00	**Perfumes and toilet waters**	80	70
33.04	**Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:**		
3304.10.00	– Lip make-up preparations	80	70
3304.20.00	– Eye make-up preparations	80	70
3304.30.00	– Manicure or pedicure preparations	80	70
	– Other:		
	– – Powders, whether or not compressed:		
3304.91.10	– – – Talcum and nursery powder (unscented)	27	13

H.S Code number	Goods	Rate of Duty General	E.E.C.
3304.91.90	- - - Other	80	70
	- - Other:		
3304.99.10	- - - Barrier creams, baby oils, baby cream and baby lotions	27	13
3304.99.90	- - - Other	80	70
33.05	**Preparations for use on the hair:**		
3305.10.00	- Shampoos	37	23
3305.20.00	- Preparations for permanent waving or straightening	80	70
3305.30.00	- Hair lacquers	80	70
3305.90.00	- Other	80	70
33.06	**Preparations for oral or dental hygiene, including denture fixative pastes and powders:**		
3306.10.00	- Dentifrices	27	13
3306.90.00	- Other	27	13
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:**		
	- Pre-shave, shaving or after-shave preparations:		
3307.10.10	- - - Shaving creams or foams	27	13
3307.10.20	- - - Styptic pencils	0	0
3307.10.90	- - - Other	80	70
3307.20.00	- Personal deodorants and antiperspirants	80	70
3307.30.00	- Perfumed bath salts and other bath preparations	80	70
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
3307.41.00	- - "Agarbatti" and other odoriferous preparations which operate by burning	80	70
	- - Other:		
3307.49.10	- - - Prepared room deodorisers consisting essentially of substances which act chemically on the odours or substances designed to physically absorb odours	27	13
3307.49.90	- - - Other	80	70
	- Other:		
3307.90.10	- - - Solutions for contact lenses	0	0
3307.90.20	- - - Shampoos for animal use	37	23
3307.90.90	- - - Other	80	70

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 purpose of heading No. 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C 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 exclusion 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, mineral 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.).

NATIONAL NOTE —

Goods falling to be classified under heading No. 34.02, when imported for industrial production shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
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:		
	– – For toilet use (including medicated products):		
3401.11.10	– – – Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	80	70
3401.11.90	– – – Bars, cakes moulded pieces or shapes	27	13
	– – Others:		
3401.19.10	– – – Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	47	30.5
	– – – Bars, cakes, moulded piecs or shapes:		
3401.19.91	– – – – Laundry soap	41c7 per 100 kg	0
3401.19.99	– – – – Other	27	13
	– Soap in other forms:		
3401.20.10	– – – Soap, raw for industrial production	0	0
3401.20.90	– – – Other	27	13

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
34.02 (N)	**Organic surface-active agents (other than soap); surface-active preparations and 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:		
	– – Anionic:		
3402.11.10	– – – In the form of paste or powder	0	0
3402.11.90	– – – Other	47 but not less than 9c per kg	30.5 but not less than 5c8 per kg
	– – Cationic:		
3402.12.10	– – – In the form of paste or powder	0	0
3402.12.90	– – – Other	47 but not less than 9c per kg	30.5 but not less than 5c8 per kg
	– – Non-ionic:		
3402.13.10	– – – In the form of paste or powder	0	0
3402.13.90	– – – Other	47 but not less than 9c per kg	30.5 but not less than 5c8 per kg
	– – Other:		
3402.19.10	– – – In the form of paste or powder	0	0
3402.19.90	– – – Other	47 but not less than 9c per kg	30.5 but not less than 5c8 per kg
3402.20.00	– Preparations put up for retail sale	47 but not less than 9c per kg	30.5 but not less than 5c8 per kg
3402.90.00	– Other	47 but not less than 9c per kg	30.5 but not less than 5c8 per kg
34.03	**Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion 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% or more by weight of petroleum oils or of oils obtained from bituminous minerals:**		
	– Containing petroleum oils or oils obtained from bituminous minerals:		
3403.11.00	– – Preparatins for the treatment of textile materials, leather, furskins or other materials	0	0
3403.19.00	– – Other	0	0
	– Other:		
3403.91.00	– – Preparations for the treatment of textile materials, leather, furskins or other materials	0	0
3403.99.00	– – Other	0	0
34.04	**Artificial waxes and prepared waxes:**		
3404.10.00	– Of chemically modified lignite	0	0
3404.20.00	– Of polyethylene glycol	0	0
	– Other:		
3404.90.10	– – – Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms	27	13
3404.90.90	– – – Other	0	0
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:**		
3405.10.00	– Polishes, creams and similar preparations for footwear or leather	37	23

(N) Indicates that the rate of duty partaining to this heading is affected by National Note.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
3405.20.00	– Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	37	23
3405.30.00	– Polishes and similar preparations for coachwork, other than metal polishes	37	23
3405.40.00	– Scouring pastes and powders and other scouring preparations	37	23
3405.90.00	– Other	37	23
34.06 00.00	**Candles, tapers and the like**	47	30.5
34.07 00.00	**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, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)**	37	23

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.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
35.01	**Casein, caseinates and other casein derivatives; casein glues:**		
3501.10.00	– Casein	0	0
3501.90.00	– Other	0	0
35.02	**Albumins, albuminates and other albumin derivatives:**		
3502.10.00	– Egg albumin	0	0
3502.90.00	– Other	0	0
35.03 00.00	**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**	0	0
35.04 00.00	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed**	0	0
35.05	**Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrines or other modified starches:**		
3505.10.00	– Dextrines and other modified starches	0	0
3505.20.00	– Glues	0	0
35.06	**Prepared glues and other prepared adhesives, not elsewhere specified or included; 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:**		
3506.10.00	– 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	27	13
	– Other:		
3506.91.00	– – Adhesives based on rubber or plastics (including artificial resins)	0	0
3506.99.00	– – Other	0	0
35.07	**Enzymes; prepared enzymes not elsewhere specified or included:**		
3507.10.00	– Rennet and concentrates thereof	0	0
3507.90.00	– Other	0	0

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, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
   (b) liquid 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; and
   (c) resin torches, firelighters and the like.

NATIONAL NOTE

For the purpose of heading No. 36.05, every 70 matches or part of 70 matches in each container shall be computed as a container.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
36.01	**Propellent powders:**		
3601.00.10	– – – For mining and quarrying	38	23
3601.00.90	– – – Other	60	39
36.02	**Prepared explosives, other than propellent powders:**		
3602.00.10	– – – For mining and quarrying	38	23
3602.00.90	– – – Other	60	39
36.03	**Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators:**		
3603.00.10	– – – For mining and quarrying	38	23
3603.00.90	– – – Other	60	39
36.04	**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:**		
3604.10.00	– Fireworks	60	39
3604.90.00	– Other	60	39
36.05 (N)	**Matches, other than pyrotechnic articles of heading No. 36.04:**		
3605.00.10	– – – In containers in which there are not more than 20 matches	12c5 per gross containers	12c5 per gross containers
3605.00.90	– – – In containers in which there are more than 20 matches	27c5 per gross containers	27c5 per gross containers
36.06	**Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:**		
3606.10.00	– 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	37	23
3606.90.00	– Other	37	23

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

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.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
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:**		
3701.10.00	– For X-ray	37	23
3701.20.00	– Instant print film	37	23
3701.30.00	– Other plates and film, with any side exceeding 255 mm	37	23
	– Other:		
3701.91.00	– – For colour photography (polychrome)	37	23
3701.99.00	– – Other	37	23
37.02	**Photographic films in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed:**		
3702.10.00	– For X-ray	37	23
3702.20.00	– Instant print film	37	23
	– Other film, without sprocket holes, of a width not exceeding 105 mm:		
3702.31.00	– – For colour photography (polychrome)	37	23
3702.32.00	– – Other, with silver halide emulsion	37	23
3702.39.00	– – Other	37	23
	– Other film, without sprocket holes, of a width exceeding 105 mm:		
3702.41.00	– – Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	37	23
3702.42.00	– – Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	37	23
3702.43.00	– – Of a width exceeding 610 mm and of a length not exceeding 200 m	37	23
3702.44.00	– – Of a width exceeding 105 mm but not exceeding 610 mm	37	23
	– Other film, for colour photography (polychrome):		
3702.51.00	– – Of a width not exceeding 16 mm and of a length not exceeding 14 m	37	23
	– – Of a width not exceeding 16 mm and of a length exceeding 14 m:		
3702.52.10	– – – Imported for film-making by a recognised producer	0	0
3702.52.90	– – – Other	37	23
3702.53.00	– – Of a width exceeding 16 mm but not exceeding 35 m and of a length not exceeding 30 m, for slides	37	23
	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m, other than for slides:		
3702.54.10	– – – Imported for film-making by a recognised producer	0	0
3702.54.90	– – – Other	37	23
	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:		
3702.55.10	– – – Imported for film-making by a recognised producer	0	0
3702.55.90	– – – Other	37	23
	– – Of a width exceeding 35 mm:		
3702.56.10	– – – Imported for film-making by a recognised producer	0	0
3702.56.90	– – – Other	37	23
	– Other:		
3702.91.00	– – Of a width not exceeding 16 mm and of a length not exceeding 14 m	37	23
	– – Of a width not exceeding 16 mm and of a length exceeding 14 m:		

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
3702.92.10	– – – Imported for film-making by a recognised producer	0	0
3702.92.90	– – – Other	37	23
3702.93.00	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	37	23
	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:		
3702.94.10	– – – Imported for film-making by a recognised producer	0	0
3702.94.90	– – – Other	37	23
	– – Of a width exceeding 35 mm:		
3702.95.10	– – – Imported for film-making by a recognised producer	0	0
3702.95.90	– – – Other	37	23
37.03	**Photographic paper, paperboard and textiles, sensitised, unexposed:**		
3703.10.00	– In rolls of a width exceeding 610 mm	37	23
3703.20.00	– Other, for colour photography (polychrome)	37	23
3703.90.00	– Other	37	23
37.04 00.00	**Photographic plates, film, paper, paperboard and textiles, exposed but not developed**	37	23
37.05	**Photographic plates and film, exposed and developed, other than cinematograph film:**		
3705.10.00	– For offset reproduction	0	0
3705.20.00	– Microfilms	0	0
3705.90.00	– Other	0	0
37.06	**Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:**		
3706.10.00	– Of a width of 35 mm or more	0	0
3706.90.00	– Other	0	0
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:**		
3707.10.00	– Sensitised emulsions	37	23
3701.90.00	– Other	37	23

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 a 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 this Schedule:
   (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).

H.S Code number	*Goods*	*Rate of Duty* General	E.E.C.
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:**		
3801.10.00	– Artificial graphite	0	0
3801.20.00	– Colloidal or semi-colloidal graphite	0	0
3801.30.00	– Carbonaceous pastes for electrodes and similar pastes for furnaces linings	0	0
3801.90.00	– Other	0	0
38.02	**Activated carbon; activated natural mineral products; animal-black, including spent animal black:**		
3802.10.00	– Activated carbon	0	0
3802.90.00	– Other	0	0
38.03 00.00	**Tall oil, whether or not refined**	0	0
38.04 00.00	**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**	0	0
38.05	**Gum, 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 paracymene; pine oil containing alpha-terpineol as the main constituent:**		
3805.10.00	– Gum, wood or sulphate turpentine oils	10	6.5
3805.20.00	– Pine oil	10	6.5
3805.90.00	– Other	10	6.5
38.06	**Rosin and resin acid, and derivates thereof; rosin spirit and rosin oils; run gums:**		
3806.10.00	– Rosin	0	0
3806.20.00	– Salts of rosin or of resin acids	0	0
3806.30.00	– Ester gums	0	0
3806.90.00	– Other	0	0
38.07 00.00	**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**	0	0

H.S Code number	Goods	Rate of Duty General	E.E.C.
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-papers):**		
	– Insecticides:		
3808.10.10	– – – Imported for agricultural purposes	0	0
3808.10.20	– – – Put up for retail sale other than for agricultural purposes	27	13
3808.10.90	– – – Other	0	0
	– Fungicides:		
3808.20.10	– – – Imported for agricultural purposes	0	0
3808.20.20	– – – Put up for retail sale other than for agricultural purposes	27	13
3808.20.90	– – – Other	0	0
	– Herbicides, anti-sprouting products and plant-growth regulators:		
3808.30.10	– – – Imported for agricultural purposes	0	0
3808.30.20	– – – Put up for retail sale other than for agricultural purposes	27	13
3808.30.90	– – – Other	0	0
	– Disinfectants:		
3808.40.10	– – – Imported for agricultural purposes	0	0
3808.40.20	– – – Put up for retail sale other than for agricultural purposes	27	13
3808.40.90	– – – Other	0	0
	– Other:		
3808.90.10	– – – Imported for agricultural purposes	0	0
3808.90.20	– – – Put up for retail sale other than for agricultural purposes	27	13
3808.90.90	– – – Other	0	0
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:**		
3809.10.00	– With a basis of amylaceous substances	0	0
	– Other:		
3809.91.00	– – Of a kind used in the textile industry	0	0
3809.92.00	– – Of a kind used in the paper industry	0	0
3809.99.00	– – Other	0	0
38.10	**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods:**		
3810.10.00	– Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0	0
3810.90.00	– Other	0	0
38.11	**Anti-knock preparations, oxidation inhibators, gum inhibitors, viscosity improvers, anti-corrosive preparations and other preparated additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:**		
	– Anti-knock preparations:		
3811.11.00	– – Based on lead compounds	37	23
3811.19.00	– – Other	37	23
	– Additives for lubricating oils:		
3811.21.00	– – Containing petroleum oils or oils obtained from bituminous minerals	37	23
3811.29.00	– – Other	37	23
3811.90.00	– Other	37	23
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:**		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
3812.10.00	– Prepared rubber accelerators	0	0
3812.20.00	– Compound plasticisers for rubber or plastics	0	0
3812.30.00	– Anti-oxidising preparations and other compound stabilisers for rubber or plastics	0	0
38.13 00.00	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades**	27	13
38.14 00.00	**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers**	10	6.5
38.15	**Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:**		
	– Supported catalysts:		
3815.11.00	– – With nickel or nickel compounds as the active substance	0	0
3815.12.00	– – With precious metal or precious metal compounds as the active substance	0	0
3815.19.00	– – Other	0	0
3815.90.00	– Other	0	0
38.16 00.00	**Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01**	0	0
38.17	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02:**		
3817.10.00	– Mixed alkylbenzenes	0	0
3817.20.00	– Mixed alkylnaphthalenes	0	0
38.18 00.00	**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics**	0	0
38.19 00.00	**Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containg less than 70% by weight of petroleum oils or oils obtained from bituminous minerals**	0	0
38.20 00.00	**Anti-freezing preparations and prepared de-icing fluids**	0	0
38.21 00.00	**Prepared culture media for development of micro-organisms**	0	0
38.22 00.00	**Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.06**	0	0
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:**		
3823.10.00	– Prepared binders for foundry moulds or cores	0	0
3823.20.00	– Naphthenic acids, their water-insoluble salts and their esters	0	0
3823.30.00	– Non-agglomerated metal carbides mixed together or with metallic binders	0	0
3823.40.00	– Prepared additives for cements, mortars or concretes	0	0
3823.50.00	– Non-refractory mortars and concretes	0	0
3823.60.00	– Sorbitol other than that of subheading No. 2905.44.00	0	0
	– Other:		
3823.90.10	– – – Copying pastes with a basis of gelatin, whether or not on a paper or textile backing	27	13
3823.90.20	– – – Additives to varnishes and similar products	10	6.5
3823.90.30	– – – Ink removers and correcting fluids	27	13
3823.90.90	– – – Other	0	0

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 thereof, printed with motifs, characters of 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 this Schedule, "plastics" means those materials of heading No. 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 this Schedule any reference to "plastics" also include 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, hand-bags or other containers of heading No. 42.02;
   (ij) 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 (heading No. 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) silicons (heading No. 39.10);
   (e) resols (heading No. 39.09) and other prepolymers.

4. For the purpose 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.

   "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 dispersion (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-manufactured 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 purpose of heading No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, 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 block 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 II:
   (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
   (b) structural elements used, for example, in floors, walls, or partitions, ceilings or roofs;
   (c) gutters and fittings thereof;
   (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 and 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 classifed in the same subheading as homo-polymers of the predominant comonomer and chemically modified polymers of the kind specified in Chapter Note 5 are to be classifed in the same subheading 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 propotions.

NATIONAL NOTE:

For duty purposes goods classified under headings Nos. 39.17, 39.23, 39.24, 39.25 and 39.26 which fall in any of the categories mentioned hereunder shall be allowed free of import duty.

(i) Parts of industrial machinery;
(ii) Agricultural and fishing implements;
(iii) Parts and accessories for industrial production;
(iv) Packing materials, packing and parts of packings, but not including articles of subheading No. 3923.50.10, not manufactured in Malta and certified to this effect by the Director of Industry.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
	I. PRIMARY FORMS		
39.01	**Polymers of ethylene, in primary forms:**		
3901.10.00	– Polyethylene having a specific gravity of less than 0.94	0	0
3901.20.00	– Polyethylene having a specific gravity of 0.94 or more	0	0
3901.30.00	– Ethylene-vinyl acetate copolymers	0	0
3901.90.00	– Other	0	0
39.02	**Polymers of propylene or of other olefins, in primary forms:**		
3902.10.00	– Polypropylene	0	0
3902.20.00	– Polyisobutylene	0	0
3702.30.00	– Polypropylene copolymers	0	0
3902.90.00	– Other	0	0
39.03	**Polymers of styrene, in primary forms:**		
	– Polystyrene:		

H.S Code number	Goods	Rate of Duty General	E.E.C.
3903.11.00	– – Expansible	0	0
	– – Other:		
3903.19.10	– – – "Expanded" polystyrene	27	13
3903.19.90	– – – Other	0	0
3903.20.00	– Styrene-acrylonitrile (SAN) copolymers	0	0
3903.30.00	– Acrylonitrile-butadiene-styrene (ABS) copolymers	0	0
3903.90.00	– Other	0	0
39.04	**Polymers of vinyl chloride or of other halogenated olefins, in primary forms:**		
3904.10.00	– Polyvinyl chloride, not mixed with any other substances	0	0
	– Other polyvinyl chloride:		
3904.21.00	– – Non-plasticised	0	0
3904.22.00	– – Plasticised	0	0
3904.30.00	– Vinyl chloride-vinyl acetate copolymers	0	0
3904.40.00	– Other vinyl chloride copolymers	0	0
3904.50.00	– Vinylidene chloride polymers	0	0
	– Fluoro-polymers:		
3904.61.00	– – Polytetrafluoroethylene	0	0
3904.69.00	– – Other	0	0
3904.90.00	– Other	0	0
39.05	**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:**		
	– Polymers of vinyl acetate:		
3905.11.00	– – In aqueous dispersion	0	0
3905.19.00	– – Other	0	0
3905.20.00	– Polyvinyl alcohols, whether or not containing acetate groups	0	0
3905.90.00	– Other	0	0
39.06	**Acrylic polymers in primary forms:**		
3906.10.00	– Polymethyl methacrylate	0	0
3906.90.00	– Other	0	0
39.07	**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:**		
3907.10.00	– Polyacetals	0	0
3907.20.00	– Other polyethers	0	0
3907.30.00	– Epoxide resins	0	0
3907.40.00	– Polycarbonates	0	0
3907.50.00	– Alkyd resins	0	0
3907.60.00	– Polyethylene terephthalate	0	0
	– Other polyesters:		
3907.91.00	– – Unsaturated	0	0
3907.99.00	– – Other	0	0
39.08	**Polyamides in primary forms:**		
3908.10.00	– Polyamide-6, -11, -12, -6.6, -6.9, -6.10, or -6.12	0	0
3908.90.00	– Other	0	0
39.09	**Amino-resins, phenolic resins and polyurethanes, in primary forms:**		
3909.10.00	– Urea resins; thiourea resins	0	0
3909.20.00	– Melamine resins	0	0
3909.30.00	– Other amino-resins	0	0
3909.40.00	– Phenolic resins	0	0
3909.50.00	– Polyurethanes	0	0

H.S Code number	Goods	Rate of Duty General	E.E.C.
39.10 00.00	**Silicones in primary forms**	0	0
39.11	**Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:**		
3911.10.00	– Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0	0
3911.90.00	– Other	0	0
39.12	**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:**		
	– Cellulose acetates:		
3912.11.00	– – Non-plasticised	0	0
3912.12.00	– – Plasticised	0	0
	– Cellulose nitrates (including collodions):		
	– – – Explosives:		
3912.20.11	– – – – For mining and quarrying	38	23
3912.20.19	– – – – Other	60	39
3912.20.90	– – – Other	0	0
	– Cellulose ethers:		
3912.31.00	– – Carboxymethylcellulose and its salts	0	0
3912.39.00	– – Other	0	0
3912.90.00	– Other	0	0
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:**		
3913.10.00	– Alginic acid, its salts and esters	0	0
3913.90.00	– Other	0	0
39.14 00.00	**Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms**	0	0
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
39.15	**Waste, parings and scrap, of plastics:**		
3915.10.00	– Of polymers of ethylene	0	0
3915.20.00	– Of polymers of styrene	0	0
3915.30.00	– Of polymers of vinyl chloride	0	0
3915.90.00	– Of other plastics	0	0
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:**		
3916.10.00	– Of polymers of ethylene	0	0
3916.20.00	– Of polymers of vinyl chloride	0	0
3916.90.00	– Of other plastics	0	0
39.17 (N)	**Tubes, pipes and hoses, and fittings therof (for example, joints, elbows, flanges), of plastics:**		
3917.10.00	– Artificial guts (sausage casings) of hardened protein or of cellulosic materials	0	0
	– Tubes, pipes and hoses, rigid:		
	– – Of polymers of ethylene:		
3917.21.10	– – – Seamless and cut to a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	0	0
	– – – Other:		

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
3917.21.91	– – – – With fittings attached, for use in motor vehicles	51	30
3917.21.99	– – – – Other	37	23
	– – Of polymers of propylene:		
3917.22.10	– – – Seamless and cut to a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	0	0
	– – – Other:		
3917.22.91	– – – – With fittings attached, for use in motor vehicles	51	30
3917.22.99	– – – – Other	37	23
	– – Of polymers of vinyl chloride:		
3917.23.10	– – – Seamless and cut to a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	0	0
	– – – Other:		
3917.23.91	– – – – With fittings attached, for use in motor vehicles	51	30
3917.23.99	– – – – Other	37	23
	– – Of other plastics:		
3917.29.10	– – – Seamless and cut to a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	0	0
	– – – Other:		
3917.29.91	– – – – With fittings attached, for use in motor vehicles	51	30
3917.29.99	– – – – Other	37	23
	– Other tubes, pipes and hoses:		
	– – Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:		
3917.31.10	– – – With fittings attached, for use in motor vehicles	51	30
3917.31.20	– – – With fittings attached for other use	37	23
3917.31.90	– – – Other	0	0
	– – Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.32.10	– – – Seamless and cut to a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	0	0
	– – – Other:		
3917.32.91	– – – – Artificial sausage casings other than those of subheading No. 3917.10.00	0	0
3917.32.99	– – – – Other	37	23
	– – Other, not reinforced or otherwise combined with other materials, with fittings:		
3917.33.10	– – – With fittings attached, for use in motor vehicles	51	30
3917.33.90	– – – Other	37	23
	– – Other:		
3917.39.10	– – – Seamless and cut to length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	0	0
	– – – Other:		
3917.39.91	– – – – With fittings attached, for use in motor vehicles	51	30
3917.39.99	– – – – Other	37	23
3917.40.00	– Fittings	37	23
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:**		
	– Of polymers of vinyl chloride:		
3918.10.10	– – – In shapes other than rectangular; surface worked or constituting printed matter	37	23
3918.10.90	– – – Other	0	0
	– Of other plastics:		
3918.90.10	– – – In shapes other than rectangular; surface worked or constituting printed matter	37	23

H.S Code number	Goods	Rate of Duty General	E.E.C.
3918.90.90	– – – Other	0	0
39.19	**Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:**		
3919.10.00	– In rolls of a width not exceeding 20 cm	0	0
	– Other		
3919.90.10	– – – In shapes other than rectangular; surface worked or constituting printed matter	37	23
3919.90.90	– – – Other	0	0
39.20	**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:**		
3920.10.00	– Of polymers of ethylene	0	0
3920.20.00	– Of polymers of propylene	0	0
3920.30.00	– Of polymers of styrene	0	0
	– Of polymers of vinyl chloride:		
3920.41.00	– – Rigid	0	0
3920.42.00	– – Flexible	0	0
	– Of acrylic polymers:		
3920.51.00	– – Of polymethyl methacrylate	0	0
3920.59.00	– – Other	0	0
	– Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61.00	– – Of polycarbonates	0	0
3920.62.00	– – Of polyethylene terephthalate	0	0
3920.63.00	– – Of unsaturated polyesters	0	0
3920.69.00	– – Of other polyesters	0	0
	– Of cellulose or its chemical derivates:		
3920.71.00	– – Of regenerated cellulose	0	0
3920.72.00	– – Of vulcanised fibre	0	0
3920.73.00	– – Of cellulose acetate	0	0
3920.79.00	– – Of other cellulose derivatives	0	0
	– Of other plastics:		
3920.91.00	– – Of polyvinyl butyral	0	0
3920.92.00	– – Of polyamides	0	0
3920.93.00	– – Of amino-resins	0	0
3920.94.00	– – Of phenolic resins	0	0
3920.99.00	– – Of other plastics	0	0
39.21	**Other plates, sheets, film, foil and strip, of plastic:**		
	– Cellular:		
	– – Of polymers of styrene:		
3921.11.10	– – – Of expanded polystyrene	27	13
3921.11.90	– – – Other	0	0
3921.12.00	– – Of polymers of vinyl chloride	0	0
3921.13.00	– – Of polyurethane	0	0
3921.14.00	– – Of regenerated cellulose	0	0
3921.19.00	– – Of other plastics	0	0
3921.90.00	– Other	0	0
39.22	**Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:**		
3922.10.00	– Baths, shower-baths and wash-basins	37	23
3922.20.00	– Lavatory seats and covers	37	23
	– Other:		
3922.90.10	– – – Flushing cisterns equipped with mechanism	0	0
3922.90.90	– – – Other	37	23

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
3923 (N)	**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:**		
3923.10.00	– Boxes, cases, crates and similar articles	37	23
	– Sacks and bags (including cones):		
3923.21.00	– – Of polymers of ethylene	37	23
3923.29.00	– – Of other plastics	37	23
3923.30.00	– Carboys, bottles, flasks and similar articles	37	23
3923.40.00	– Spools, cops, bobbins and similar supports	37	23
	– Stoppers, lids, caps, and other closures:		
3923.50.10	– – – Caps (pilfer proof) approved by the Comptroller of Customs under the provision of the Excise Duty (Crown Corks and non alcoholic Concentrates) Ordinance (Cap. 166), for:—		
	(a) sealing bottles containing not more than 0.5 litre spa water	5 mils per cap	5 mils per cap
	(b) sealing bottles containing more than 0.5 litre but not more than 1 litre spa water	1c per cap	1c per cap
	(c) sealing bottles containing more than 1 litre but not more than 1.5 litres spa water	1.5c per cap	1.5c per cap
	(d) sealing bottles containing more than 1.5 litres but not more than 2 litres spa water	2c per cap	2c per cap
3923.50.90	– – – Other	37	23
3923.90.00	– Other	37	23
39.24 (N)	**Tableware, kitchenware, other household articles and toilet articles, of plastics:**		
3924.10.00	– Tableware and kitchenware	37	23
3924.90.00	– Other	37	23
39.25 (N)	**Builders' ware of plastics, not elsewhere specified or included:**		
3925.10.00	– Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	37	23
3925.20.00	– Doors, windows and their frames and thresholds for doors	37	23
3925.30.00	– Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	37	23
3925.90.00	– Other	37	23
39.26 (N)	**Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14:**		
3926.10.00	– Office or school supplies	37	23
3926.20.00	– Articles of apparel and clothing accessories (including gloves)	37	23
3926.30.00	– Fittings for furniture, coachwork or the like	37	23
3926.40.00	– Statuettes and other ornamental articles	37	23
3926.90.00	– Other	37	23

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note

Chapter 40

Rubber and articles thereof

NOTES —

1. Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, 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 of 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° 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 fillings, 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 of mixtures 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 mixtures 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, "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 expression "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 expression "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

NATIONAL NOTE

1. *Articles classified under heading No. 40.09, imported for agricultural use if so certified by the Director of Agriculture shall be allowed free of import duty.*
2. *For duty purposes goods classified under headings Nos. 40.16 and 40.17 and which fall in any of the undermentioned categories shall be allowed free of import duty:—*
   (i) Parts of industrial machinery;
   (ii) Agricultural and fishing impliments;
   (iii) Parts and accessories for industrial production;
   (iv) Packing materials, packings and parts of packings not manufactured in Malta and cerified to this effect by the Director of Industry.

H.S Code number	Goods	Rate of Duty General	E.E.C.
40.01	**Natural rubber, balata, gutta-Perche, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:**		
4001.10.00	– Natural rubber latex, whether or not pre-vulcanised	0	0
	– Natural rubber in other forms:		
4001.21.00	– – Smoked sheets	0	0
4001.22.00	– – Technically specified natural rubber (TSNR)	0	0
4001.29.00	– – Other	0	0
4001.30.00	– Balata, gutta-perche, guayule, chicle and similar gums	0	0
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-butadienen rubber (XSBR):		
4002.11.00	– – Latex	0	0
4002.19.00	– – Other	0	0
4002.20.00	– Butadiene rubber (BR)	0	0
	– Isobutene-isoprene (butyl) rubber (IIR; halo-isobutene rubber (CIIR or BIIR):		
4002.31.00	– – Isobutene-isopene (butyl) rubber (IIR)	0	0
4002.39.00	– – Other	0	0
	– Chloroprene (chlorobutadiene) rubber (CR):		
4002.41.00	– – Latex	0	0
4002.49.00	– – Other	0	0
	– Acrylonitrile-butadiene rubber (NBR):		
4002.51.00	– – Latex	0	0
4002.59.00	– – Other	0	0
4002.60.00	– Isoprene rubber (IR)	0	0
4002.70.00	– Ethylene-propylene-non-conjugated diene rubber (EPDM)	0	0
4002.80.00	– Mixtures of any product of heading No. 40.01 with any product of this heading	0	0
	– Other:		
4002.91.00	– – Latex	0	0
4002.99.00	– – Other	0	0
40.03 00.00	**Reclaimed rubber in primary forms or in plates, sheets or strip**	0	0
40.04 00.00	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom**	0	0
40.05	**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:**		
4005.10.00	– Compound with carbon black of silica	0	0
4005.20.00	– Solutions; dispersions other than those of subheading No. 4005.10,00...	0	0
	– Other:		
4005.91.00	– – Plates, sheets and strip	0	0
4005.99.00	– – Other	0	0
40.06	**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber:**		
4006.10.00	– "Camel-back" strips for retreading rubber tyres	0	0
4006.90.00	– Other	0	0
40.07 00.00	**Vulcanised rubber thread and cord**	0	0
40.08	**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:**		
	– Of cellular rubber :		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
4008.11.00	– – Plates, sheets and strip	0	0
4008.19.00	– – Other	0	0
	– Of non-cellular rubber:		
4008.21.00	– – Plates, sheets and strip	0	0
4008.29.00	– – Other	0	0
40.09 (N)	**Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):**		
4009.10.00	– Not reinforced or otherwise combined with other materials, without fittings	27	13
4009.20.00	– Reinforced or otherwise combined only with metal, without fittings	27	13
4009.30.00	– Reinforced or otherwise combined only with textile materials, without fittings	27	13
4009.40.00	– Reinforced or otherwise combined with other materials, without fittings	27	13
4009.50.00	– With fittings	27	13
40.10	**Conveyor or transmission belts or belting, of vulcanised rubber:**		
4010.10.00	– Of trapezoidal cross-section (V-belts and V-belting)	0	0
	– Other:		
4010.91.00	– – Of a width exceeding 20 cm	0	0
4010.99.00	– – Other	0	0
40.11	**New pneumatic tyres, of rubber:**		
4011.10.00	– Of a kind used on motor cars (including station wagons and racing cars	37 but not less than Lm1 per motor vehicle tyre	23 but not less than 62c5 per motor vehicle tyre
4011 20.00	– Of a kind used on buses or lorries	37 but not less than Lm1 per motor vehicle tyre	23 but not less than 62c5 per motor vehicle tyre
4011.30.00	– Of a kind used on aircraft	37	23
4011.40.00	– Of a kind used on motorcycles	37 but not less than Lm1 per motor vehicle tyre	23 but not less than 62c5 per motor vehicle tyre
4011.50.00	– Of a kind used on bicycles	37	23
	– Other:		
4011.91.00	– – Having a "herring-bone" or similar tread	37 but not less than Lm1 per motor vehicle tyre	23 but not less than 62c5 per motor vehicle tyre
4011.99.00	– – Other	37 but not less than Lm1 per motor vehicle tyre	23 but not less than 62c5 per motor vehicle tyre
40.12	**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:**		
4012.10.00	– Retreaded tyres	37 but not less than Lm1 per motor vehicle tyre	23 but not less than 62c5 per motor vehicle tyre
4012 20.00	– Used pneumatic tyres	37 but not less than Lm1 per motor vehicle tyre	23 but not less than 62c5 per motor vehicle tyre
4012.90.00	– Other	37 but not less than Lm1 per motor vehicle tyre	23 but not less than 62c5 per motor vehicle tyre
40.13	**Inner tubes, of rubber:**		
4013.10.00	– Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	37	23

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
4013.20.00	– Of a kind used on bicycles	37	23
4013.90.00	– Other	37	23
40.14	**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:**		
4014.10.00	– Sheath contraceptives	37	23
	– Other:		
4014.90.10	– – – Teats	20	10
4014.90.90	– – – Other	37	23
40.15	**Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber:**		
	– Gloves:		
4015.11.00	– – Surgical	37	23
4015.19.00	– – Other	37	23
4015.90.00	– Other	37	23
40.16 (N)	**Other articles of vulcanised rubber other than hard rubber:**		
4016.10.00	– Of cellular rubber	37	23
	– Other:		
4016.91.00	– – Floor coverings and mats	37	23
4016.92.00	– – Erasers	37	23
	– – Gaskets, washers and other seals:		
4016.93.10	– – – Rubber rings for sealing air-tight containers and stoppers	0	0
4016.93.90	– – – Other	37	23
4016.94.00	– – Boat or dock fenders, whether or not inflatable	37	23
4016.95.00	– – Other inflatable articles	37	23
4016.99.00	– – Other	37	23
40.17 (N)	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:**		
4017.00.10	– – – Articles of hardened rubber (ebonite and vulcanite)	37	23
4017.00.90	– – – Other	0	0

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

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)

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 animal (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, 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 this Schedule the expression "composition leather" means only substances of the kind refered to in heading No. 41.11.

H.S Code number	*Goods*	*Rate of Duty* General	E.E.C.
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:**		
4101.10.00	– Whole hides and skins of bovine animals, of a wieght per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 14kg when fresh, wet-salted or otherwise preserved	0	0
	– Other hides and skins of bovine animals, fresh or wet-salted:		
4101.21.00	– – Whole	0	0
4101.22.00	– – Butts and bends	0	0
4101.29.00	– – Other	0	0
4101.30.00	– Other hides and skins of bovine animals, otherwise preserved	0	0
4101.40.00	– Hides and skins of equine animals	0	0
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 1c) to this Chapter:**		
4102.10.00	– With wool on	0	0
	– Without wool on:		
4102.21.00	– – Pickled	0	0
4102.29.00	– – Other	0	0
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 1b) or 1c) to this Chapter:**		
4103.10.00	– Of goats or kids	0	0
4103.20.00	– Of reptiles	0	0
4103.90.00	– Other	0	0
41.04	**Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09:**		
4104.10.00	– Whole bovine skin leather, of a unit surface area not excedding 28 square feet ($2.6m^2$)	0	0
	– Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:		
4104.21.00	– – Bovine leather, vegetable pre-tanned	0	0

H.S Code number	Goods	Rate of Duty General	E.E.C.
4104.22.00	– – Bovine leather, otherwise pre-tanned	0	0
4104.29.00	– – Other	0	0
	– Other bovine leather and equine leather, parchment-dressed or prepared after tanning:		
4104.31.00	– – Full grains and grain splits	0	0
4104.39.00	– – Other	0	0
41.05	**Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09:**		
	– Tanned or retanned but not further prepared, whether or not split:		
4105.11.00	– – Vegetable pre-tanned	0	0
4105.12.00	– – Otherwise pre-tanned	0	0
4105.19.00	– – Other	0	0
4105.20.00	– Parchment-dressed or prepared after tanning	0	0
41.06	**Goat or kid skin leather, without hair on, other leather of heading No. 41.08 or 41.09:**		
	– Tanned or retanned but not further prepared whether or not split:		
4106.11.00	– – Vegetable pre-tanned	0	0
4106.12.00	– – Otherwise pre-tanned	0	0
4106.19.00	– – Other	0	0
4106.20.00	– Parchment-dressed or prepared after tanning	0	0
41.07	**Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09:**		
4107.10.00	– Of swine	0	0
	– Of reptiles:		
4107.21.00	– – Vegetable pre-tanned	0	0
4107.29.00	– – Other	0	0
4107.90.00	– Of other animals	0	0
41.08 00.00	**Chamois (including combination chamois) leather**	0	0
41.09 00.00	**Patent leather and patent laminated leather; metallised leather**	0	0
41.10 00.00	**Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour**	0	0
41.11 00.00	**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip whether or not in rolls**	0	0

Chapter 42

Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and similar containers; Articles of Animal Gut (other than Silk-Worm Gut)

NOTES —

1. This Chapter does not cover:

   (a) sterile surgical catgut and similar sterile suture materials (heading No. 30.06);
   (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);
   (h) fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
   (ij) 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 sheeting of plastics 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).

H.S Code number	*Goods*	*Rate of Duty* General	E.E.C.
42.01 00.00	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like),of any material**	27	13
42.02	**Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, 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 sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such meterials:**		
	– Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.11.00	– – With outer surface of leather, of composition leather or of patent leather	47	30.5
	– – With outer surface of plastics or of textile materials:		
4202.12.10	– – – Of sheeting of plastics	47	30.5
4202.12.20	– – – Of moulded plastics	37	23
4202.12.30	– – – Of textile material	47	30.5
	– – Other:		
4202.19.10	– – – Of wood	57	37
4202.19.20	– – – Of vulcanised fibre or of paperboard	47	30.5
4202.19.90	– – – Of other material	37	23
	– Handbags, whether or not with shoulder strap, including those without handle:		
4202.21.00	– – With outer surface of leather, of compostion leather or of patent leather	47	30.5

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
4202.22.00	– – With outer surface of plastic sheeting or of textile materials	47	30.5
	– – Other:		
4202.29.10	– – – Of vulcanised fibre or of paperboard	47	30.5
4202.29.90	– – – Of other material	37	23
	– Articles of a kind normally carried in the pocket or in the handbag:		
4202.31.00	– – With outer surface of leather, of composition leather or of patent leather	47	30.5
4202.32.00	– – With outer surface of plastic sheeting or of textile materials	47	30.5
	– – Other:		
4202.39.10	– – – Of wood	57	37
4202.39.20	– – – Of vulcanised fibre or of paper board	47	30.5
4202.39.50	– – – Of other material	37	23
	– Other:		
4202.91.00	– – With outer surface of leather, of composition leather or of patent leather	47	30.5
4202.92.00	– – With outer surface of plastic sheeting or of textile materials	47	30.5
	– – Other:		
4202.99.10	– – – Of wood	57	37
4202.99.20	– – – Of valcanised fibre or of paper board	47	30.5
4202.99.90	– – – Of other material	37	23
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather:**		
4203.10.00	– Articles of apparel	47	30.5
	– Gloves, mittens and mitts:		
4203.21.00	– – Specially designed for use in sports	47	30.5
4203.29.00	– – Other	47	30.5
4203.30.00	– Belts and bandoliers	37	23
	– Other clothing accessories:		
4203.40.10	– – – Glove tranks, including those containing fur or artificial fur	0	0
4203.40.90	– – – Other	37	23
42.04 00.00	**Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses**	0	0
42.05	**Other articles of leather or of composition leather:**		
4205.00.10	– – – For industrial production	0	0
4205.00.90	– – – Other	37	23
42.06	**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons:**		
4206.10.00	– Catgut	37	23
4206.90.00	– Other	37	23

Chapter 43

Furskins and Artificial Fur; Manufactures thereof

NOTES —

1. Throughout this Schedule references to "furskins", other than to raw furskins of heading No. 43.01, 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 furskins 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. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 43.03 or 43.04 as the case may be.

5. Throughout this Schedule, the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
43.01	**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03:**		
43.01.10.00	– Of mink, whole, with or without head, tail or paws	0	0
4301.20.00	– Of rabbit or hare, whole, with or without head, tail or paws	0	0
4301.30.00	– 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	0	0
4301.40.00	– Of beaver, whole, with or without head, tail or paws	0	0
4301.50.00	– Of musk-rat, whole, with or without head, tail or paws	0	0
4301.60.00	– Of fox, whole, with or without head, tail or paws	0	0
4301.70.00	– Of seal, whole, with or without head, tail or paws	0	0
4301.80.00	– Other furskins, whole, with or without head, tail or paws	0	0
4301.90.00	– Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0	0
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:		
4302.11.00	– – Of mink	27	13
4302.12.00	– – Of rabbit or hare	27	13
4302.13.00	– – Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	27	13
4302.19.00	– – Other	27	13
4302.20.00	– Heads, tails, paws and other pieces or cuttings, not assembled	27	13
	– Whole skins and pieces or cuttings thereof, assembled:		
4302.30.10	– – – "Dropped" furskins	70	56
4302.30.90	– – – Other	27	13
43.03	**Articles of apparel, clothing accessories and other articles of furskin:**		
4303.10.00	– Articles of apparel and clothing accessories	70	56
4303.90.00	– Other	70	56
43.04 00.00	**Artificial fur and articles thereof**	70	56

SECTION IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of other Plaiting material; Basketware and Wickerwork

Chapter 44

Wood and Articles of 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 powered, 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;
   (ij) 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, prefabricated buildings);
   (p) articles of Chapter 95 (for example, toys, games, sports requisities);
   (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 need 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 articles of wood.

4. Products of heading No. 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 1b) and 1f) above, any reference to "wood" applies also to bamboo and other materials of a woody nature.

H.S Code number	*Goods*	*Rate of Duty* General	E.E.C.
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, briguettes, pellets or similar forms:**		
4401.10.00	– Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0	0
	– Wood in chips or particles:		
4401.21.00	– – Coniferous	0	0
4401.22.00	– – Non-coniferous	0	0
4401.30.00	– Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	0	0
44.02 00.00	**Wood charcoal (including shell or nut charcoal), whether or not agglomerated**	0	0

H.S Code number	Goods	Rate of Duty General	E.E.C.
44.03	**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:**		
4403.10.00	– Treated with paint, stains, creosote or other preservatives	0	0
4403.20.00	– Other, coniferous	0	0
	– Other, of the following tropical woods:		
4403.31.00	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	0
4403.32.00	– – White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	0
4403.33.00	– – Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	0	0
4403.34.00	– – Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré and Iroko	0	0
4403.35.00	– – Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé	0	0
	– Other:		
4403.91.00	– – Of oak (Quercus spp)	0	0
4403.92.00	– – Of beech (Fagus spp)	0	0
4403.99.00	– – Other	0	0
44.04	**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lenghtwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like:**		
4404.10.00	– Coniferous	0	0
4404.20.00	– Non-coniferous	0	0
44.05 00.00	**Wood wool; wood flour**	**0**	**0**
44.06	**Railway or tramway sleepers (cross-ties) of wood:**		
4406.10.00	– Not impregnated	0	0
4406.90.00	– Other	0	0
44.07	**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm:**		
4407.10.10	– – – Finger-jointed, whether or not planed or sanded	47	30.5
	– – – Other:		
4407.10.91	– – – – Planed or sanded	37	23
4407.10.99	– – – – Other	0	0
	– Of the following tropical woods:		
	– – Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas:		
4407.21.10	– – – Finger-jointed, whether or not planed or sanded	47	30.5
	– – – Other:		
4407.21.91	– – – – Planed or sanded	37	23
4407.21.99	– – – – Other	0	0
	– – Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré, Iroko, Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobé:		
4407.22.10	– – – Finger-jointed, whether or not planed or sanded	47	30.5
	– – – Other:		
4407.22.91	– – – – Planed or sanded	37	23
4407.22.99	– – – – Other	0	0
	– – Baboen, Mahogany (Swietenia spp.), Imbuia and Balsa:		
4407.23.10	– – – Finger-jointed, whether or not planed or sanded	47	30.5
	– – – Other:		
4407.23.91	– – – – Planed or sanded	37	23
4407.23.99	– – – – Other	0	0
	– Other:		
	– – Of oak (Quercus spp.):		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
4407.91.10	– – – Finger-jointed, whether or not planed or sanded	47	30.5
	– – – Other:		
4407.91.91	– – – – Planed or sanded	37	23
4407.91.99	– – – – Other	0	0
	– – Of beech (Fagus spp.):		
4407.92.10	– – – Finger-jointed, whether or not planed or sanded	47	30.5
	– – – Other:		
4407.92.91	– – – – Planed or sanded	37	23
4407.92.99	– – – – Other	0	0
	– – Other:		
4407.99.10	– – – Finger-jointed, whether or not planed or sanded	47	30.5
	– – – Other:		
4407.99.91	– – – – Planed or sanded	37	23
4407.99.99	– – – – Other	0	0
44.08	**Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lenghtwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm:**		
	– Coniferous:		
4408.10.10	– – – Finger-jointed, whether or not planed or sanded	47	30.5
	– – – Other:		
4408.10.91	– – – – Planed or sanded	37	23
4408.10.99	– – – – Other	0	0
	– Of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Brésil and Bois de Rose femelle:		
4408.20.10	– – – Finger-jointed, whether or not planed or sanded	47	30.5
	– – – Other:		
4408.20.91	– – – – Planed or sanded	37	23
4408.20.99	– – – – Other	0	0
	– Other:		
4408.90.10	– – – Finger-jointed, whether or not planed or sanded	47	30.5
	– – – Other:		
4408.90.91	– – – – Planed or sanded	37	23
4408.90.99	– – – – Other	0	0
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:**		
	– Coniferous:		
4409.10.10	– – – Beadings and mouldings including moulded skirting and other moulded boards	37	23
	– – – Other:		
4409.10.91	– – – – Drawn wood for the manufacture of match splints, pegs or pins for footwear etc.	0	0
4409.10.92	– – – – Finger jointed wood	47	30.5
4409.10.99	– – – – Other	37	23
	– Non-coniferous:		
4409.20.10	– – – Beadings and mouldings including moulded skirting and other moulded boards	37	23
	– – – Other:		
4409.20.91	– – – – Blocks, strips and friezes for parquet or wood block flooring, not assembled	37	23
4409.20.92	– – – – Drawn wood for the manufacture of match splints, pegs or pins for footwear etc.	0	0
4409.20.93	– – – – Finger jointed wood	47	30.5
4409.20.99	– – – – Other	37	23

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
44.10	**Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:**		
	– Of wood:		
4410.10.10	– – – Beadings and mouldings including moulded skirting and other moulded boards	37	23
4410.10.90	– – – Other	10	10
4410.90.00	– Of other ligneous materials	10	10
44.11	**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:**		
	– Fibreboard of a density exceeding 0.8 g/cm$_3$:		
4411.11.00	– – Not mechanically worked or surface covered	10	6.5
4411.19.00	– – Other	10	6.5
	– Fibreboard of a density exceeding 0.5 g/cm$_3$ but not exceeding 0.8 g/cm$_3$:		
4411.21.00	– – Not mechanically worked or surface covered	10	6.5
4411.29.00	– – Other:	10	6.5
	– Fibreboard of a density exceeding 0.35 g/cm$_3$ but not exceeding 0.5 g/cm$_3$:		
4411.31.00	– – Not mechanically worked or surface covered	10	6.5
4411.39.00	– – Other	10	6.5
	– Other:		
4411.91.00	– – Not mechanically worked or surface covered	10	6.5
4411.99.00	– – Other	10	6.5
44.12	**Plywood, veneered panels and similar laminated wood:**		
	– Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:		
4412.11.00	– – With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Brésil or Bois de Rose femelle	10	10
4412.12.00	– – Other, with at least one outer ply of non-coniferous wood	10	10
4412.19.00	– – Other:	10	10
	– Other, with at least one outer ply of non-coniferous wood:		
4412.21.00	– – Containing at least one layer of particle board	10	10
4412.29.00	– – Other	10	10
	– Other:		
4412.91.00	– – Containing at least one layer of particle board	10	10
4412.99.00	– – Other	10	10
44.13	**Densified wood, in blocks, plates, strips or profile shapes:**		
4413.00.10	– – – In blocks or plates	10	10
4413.00.90	– – – Other	37	23
44.14 00.00	**Wooden frames for paintings, photographs, mirrors or similar objects**	37	23
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:**		
	– Cases, boxes, crates, drums and similar packings; cable-drums:		
4415.10.10	– – – Bottle cases and trays	47 but not less than 12c5 per piece	30.5 but not less than 8c3 per piece
4415.10.20	– – – Cable drums	47	30.5
4415.10.90	– – – Other	0	0
4415.20.00	– Pallets, box pallets and other load boards	0	0
44.16 00.00	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves**	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
44.17	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:**		
4417.00.10	– – – Wooden tools, tool bodies and tool handles	17	3
4417.00.90	– – – Other	0	0
44.18	**Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:**		
4418.10.00	– Windows, French-windows and their frames	47	30.5
4418.20.00	– Doors and their frames and thresholds	47	30.5
4418.30.00	– Parquet panels	37	23
4418.40.00	– Shuttering for concrete constructional work	37	23
4418.50.00	– Shingles and shakes	47	30.5
	– Other:		
4418.90.10	– – – Venetian shutters, roll shutters and similar wares with or without ironwork and locks	47	30.5
4418.90.20	– – – Cellular wood panels whether or not faced with base metal	10	10
4418.90.90	– – – Other	37	23
44.19	**Tableware and kitchenware, of wood:**		
4419.00.10	– – – Trays and bowls	57	37
4419.00.20	– – – Capacity measures	47	30.5
4419.00.90	– – – Other	37	23
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 falling in Chapter 94:**		
4420.10.00	– Statuettes and other ornaments, of wood	57	37
	– Other:		
4420.90.10	– – – Wood marquetry and inlaid wood	10	10
4420.90.90	– – – Other	57	37
44.21	**Other articles of wood:**		
4421.10.00	– Clothes hangers	47	30.5
	– Other:		
4421.90.10	– – – Spools, cops, bobbins, sewing thread reels and the like of turned wood	0	0
4421.90.20	– – – Match slints, wooden pegs or pins for footwear	0	0
4421.90.30	– – – Parts of the articles of wood of heading No. 44.20	57	37
4421.90.90	– – – Other	47	30.5

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).

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
45.01	**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:**		
4501.10.00	– Natural cork, raw or simply prepared	0	0
4501.90.00	– Other	0	0
45.02 00.00	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)**	0	0
45.03	**Articles of natural cork:**		
4503.10.00	– Corks and stoppers	0	0
	– Other:		
4503.90.10	– – – Parts of machinery	0	0
4503.20.20	– – – Fishing floats	0	0
4503.90.90	– – – Other	37	23
45.04	**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:**		
	– Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:		
4504.10.10	– – – Stoppers and closures for bottles, jars etc., including crown cork discs	0	0
4504.10.90	– – – Other	37	23
	– Other:		
4504.90.10	– – – Parts of machinery	0	0
4504.90.20	– – – Fishing floats	0	0
4504.90.90	– – – Other	37	23

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 material (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, horse-hair, 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 heading 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 material placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
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):**		
4601.10.00	– Plaits and similar products of plaiting materials, whether or not assembled into strips	0	0
4601.20.00	– Mats, matting and screens of vegetable materials	37	23
	– Other:		
	– – Of vegetable materials:		
4601.91.10	– – – Imported for industrial production	0	0
4601.91.90	– – – Other	37	23
	– – Other:		
4601.99.10	– – – Imported for industrial production	0	0
4601.99.90	– – – Other	37	23
46.02	**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah:**		
	– Of vegetable materials:		
4602.10.10	– – – Straw envelopes for bottles	0	0
4602.10.90	– – – Other	47	30.5
4602.90.00	– Other	47	30.5

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 Cellulosic 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 sulphate 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.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
47.01 00.00	**Mechanical wood pulp**	0	0
47.02 00.00	**Chemical wood pulp, dissolving grades**	0	0
47.03	**Chemical wood pulp, soda or sulphate, other than dissolving grades:**		
	– Unbleached:		
4703.11.00	– – Coniferous	0	0
4703.19.00	– – Non-coniferous	0	0
	– Semi-bleached or bleached:		
4703.21.00	– – Coniferous	0	0
4703.29.00	– – Non-coniferous	0	0
47.04	**Chemical wood pulp, sulphite, other than dissolving grades:**		
	– Unbleached:		
4704.11.00	– – Coniferous	0	0
4704.19.00	– – Non-coniferous	0	0
	– Semi-bleached or bleached:		
4704.21.00	– – Coniferous	0	0
4704.29.00	– – Non-coniferous	0	0
47.05 00.00	**Semi-chemical wood pulp**	0	0
47.06	**Pulps of other fibrous cellulosic material:**		
4706.10.00	– Cotton linters pulp	0	0
	– Other:		
4706.91.00	– – Mechanical	0	0
4706.92.00	– – Chemical	0	0
4706.93.00	– – Semi-chemical	0	0
47.07	**Waste and scrap of paper or paperboard:**		
4707.10.00	– Of unbleached kraft paper of paperboard or of corrugated paper or paperboard	0	0
4707.20.00	– Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	0
4707.30.00	– Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	0
4707.90.00	– Other, including unsorted waste and scrap	0	0

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 paperboard 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 Note 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 wadding 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 wadding 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% 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 40 g per square metre and not more than 57 g 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 150 g/m^2:
   (a) containing 10% or more of fibres obtained by a mechanical process, and
      (1) weighing not more than 80 g/m^2, or
      (2) coloured throughout the mass; or
   (b) containing more than 8% ash, and
      (1) weighing not more than 80 g/m^2, 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% ash, having a brightness less than 60% (*), and a burst index equal to or less than 2.5 kPa/g/m^2; or
   (e) containing 3% ash or less, having a brightness of 60% or more (*) and a burst index equal to or less than 2.5 kPa/g/m^2.

   For paper or paperboard weighing more than 150 g/m^2:
   (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 254 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, the expression "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 this Schedule.
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 15 cm in the unfolded state.

   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.
8. 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:

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

(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 layer of plastic 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. Heading 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.

SUBHEADING NOTES —

1. For the purposes of subheadings Nos. 4804.11.00 and 4804.19.00, "kraftliner" means machine-finished or machine-glazed paper or 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/m^2 and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m^2	*Minimum Mullen bursting strength kPA*
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings Nos. 4804.21.00 and 4804.29.00, "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/m^2 but not more than 115 g/m^2 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% in 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:

Weight g/m^2 Machine	*Minimum tear mN*		*Minimum tensile kN/m*	
	Machine direction	*Machine drection plus cross direction*	*Cross direction*	*Machine direction plus cross direction*
60	700	1510	1.9	6
70	830	1790	2.3	7.2
80	965	2070	2.8	8.3
100	1230	2635	3.7	10.6
115	1425	3060	4.4	12.3

3. For the purposes of subheading No. 4805.10.00, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists 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 subheading No. 4805.30.00, "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 subheadings Nos. 4810. 21.10 and 4810.21.90, "light-weight coated paper" means paper coated on both sides, of a total weight not exceeding 72 g/m^2, with a coating weight not exceeding 15 g/m^2 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.

H.S Code number	*Goods*	*Rate of Duty General*	*E.E.C.*
48.01 00.00	**Newsprint, in rolls or sheets**	0	0
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:**		

H.S Code number	Goods	Rate of Duty General	E.E.C.
4802.10.00	– Hand-made paper and paperboard	0	0
4802.20.00	– Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	0
4802.30.00	– Carbonising base paper	0	0
4802.40.00	– Wallpaper base	0	0
	– Other paper and paperboard, 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:		
4802.51.00	– – Weighing less than 40 g/m^2	0	0
4802.52.00	– – Weighing 40 g/m^2 or more but not more than 150 g/m^2	0	0
4802.53.00	– – Weighing more than 150 g/m^2	0	0
4802.60.00	– Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process	0	0
48.03 00.00	**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 crêped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state**	0	0
48.04	**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03:**		
	– Kraftliner:		
4804.11.00	– – Unbleached	0	0
4804.19.00	– – Other	0	0
	– Sack kraft paper:		
4804.21.00	– – Unbleached	0	0
4804.29.00	– – Other	0	0
	– Other kraft paper and paperboard weighing 150 g/m^2 or less:		
4804.31.00	– – Unbleached	0	0
4804.39.00	– – Other	0	0
	– Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2	0	0
4804.41.00	– – Unbleached	0	0
4804.42.00	– – 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	0	0
4804.49.00	– – Other	0	0
	– Other kraft paper and paperboard weighing 225 g/m^2 or more:		
4804.51.00	– – Unbleached	0	0
4804.52.00	– – 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	0	0
4804.59.00	– – Other	0	0
48.05	**Other uncoated paper and paperboard, in rolls or sheets:**		
4805.10.00	– Semi-chemical fluting paper (corrugated medium)	0	0
	– Multi-ply paper and paperboard:		
4805.21.00	– – Each layer bleached	0	0
4805.22.00	– – With only one outer layer bleached	0	0
4805.23.00	– – Having three or more layers, of which only the two outer layers are bleached	0	0
4805.29.00	– – Other	0	0
4805.30.00	– Sulphite wrapping paper	0	0
4805.40.00	– Filter paper and paperboard	0	0
4805.50.00	– Felt paper and paperboard	0	0
4805.60.00	– Other paper and paperboard, weighing 150 g/m^2 or less	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
4805.70.00	– Other paper and paperboard, weighing more than 150 g/m² but less than 225 g/m²	0	0
4805.80.00	– Other paper and paperboard, weighing 225 g/m² or more	0	0
48.06	**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or in sheets:**		
4806.10.00	– Vegetable parchment	0	0
4806.20.00	– Greaseproof papers	0	0
4806.30.00	– Tracing papers	0	0
4806.40.00	– Glassine and other glazed transparent or translucent papers	0	0
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:**		
4807.10.00	– Paper and paperboard, laminated internally with bitumen, tar or asphalt	0	0
	– Other:		
4807.91.00	– – Straw paper and paperboard, whether or not covered with paper other than straw paper	0	0
4807.99.00	– – Other	0	0
48.08	**Paper and paperboard, corrugated (with or without glued flat surface sheets), crêped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18:**		
4808.10.00	– Corrugated paper and paperboard, whether or not perforated:		
4808.20.00	– Sack kraft paper, crêped or crinkled, whether or not embossed or perforated	0	0
4808.30.00	– Other kraft paper, crêped or crinkled, whether or not embossed or perforated	0	0
4808.90.00	– Other	0	0
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:**		
4809.10.00	– Carbon or similar copying papers	0	0
4809.20.00	– Self-copy paper	0	0
4809.90.00	– Other	0	0
48.10	**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:**		
	– 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:		
	– – Weighing not more than 150 g/m²:		
4810.11.10	– – – Merely ruled, lined or squared but not otherwise printed	27	13
4810.11.90	– – – Other	0	0
	– – Weighing more than 150 g/m²:		
4810.12.10	– – – Merely ruled, lined or squared but not otherwise printed	27	13
4810.12.90	– – – Other	0	0
	– 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:		
	– – Light-weight coated paper:		
4810.21.10	– – – Merely ruled, lined or squared but not otherwise printed	27	13
4810.21.90	– – – Other	0	0
	– – Other:		
4810.29.10	– – – Merely ruled, lined or squared but not otherwise printed	27	13

H.S Code number	Goods	Rate of Duty General	E.E.C.
4810.29.30	– – – Other	0	0
	– Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
4810.31.00	– – 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 150 g/m² or less	0	0
4810.32.00	– – 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 150 g/m²	0	0
4810.39.00	– – Other	0	0
	– Other paper and paperboard:		
4810.91.00	– – Multi-ply	0	0
	– – Other:		
	– – – Printed wrapping paper of a width not exceeding 102 cm:		
4810.99.11	– – – – Bearing print of a type not carried out in Malta and certified to that effect by the Director of Industry	0	0
4810.99.19	– – – – Other	25	25
4810.99.90	– – – Other	0	0
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 No. 48.03, 48.09, 48.10 or 48.18:**		
4811.10.00	– Tarred, bituminised or asphalted paper and paperboard	0	0
	– Gummed or adhesive paper and paperboard:		
4811.21.00	– – Self-adhesive	0	0
4811.29.00	– – Other	0	0
	– Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.31.00	– – Bleached, weighing more than 150 g/m²	0	0
	– – Other:		
	– – – Printed wrapping paper of a width not exceeding 102 cm:		
4811.39.11	– – – – Bearing print of a type not carried out in Malta and certified to that effect by the Director of Industry	0	0
4811.39.19	– – – – Other	25	25
4811.39.90	– – – Other	0	0
	– Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	0
	– – – Printed wrapping paper of a width not exceeding 102 cm:		
4811.40.11	– – – – Bearing print of a type not carried out in Malta and certified to that effect by the Director of Industry	0	0
4811.40.19	– – – – Other	25	25
4811.40.90	– – – Other	0	0
	– Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
	– – – Printed wrapping paper of a width not exceeding 102 cm:		
4811.90.11	– – – – Bearing print of a type not carried out in Malta and certified to that effect by the Director of Industry	0	0
4811.90.19	– – – – Other	25	25
4811.99.90	– – – Other	0	0
48.12 00.00	**Filter blocks, slabs and plates, of paper pulp**	0	0
48.13	**Cigarette paper whether or not cut to size or in the form of booklets or tubes:**		
	– In the form of booklets or tubes:		
4813.10.10	– – – In the form of booklets	37	23
4813.10.20	– – – In the form of tubes	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
4813.20.00	– In rolls of a width, not exceeding 5 cm	0	0
4813.90.00	– Other	0	0
48.14	**Wallpaper and similar wall coverings; window transparencies of paper:**		
4814.10.00	– "Ingrain" paper	37	23
	– 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:		
4814.20.10	– – – Wallpaper and similar wall coverings in which the layer of plastics exceeds 50% of the thickness of the whole	0	0
4814.20.90	– – – Other	37	23
4814.30.00	– 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	37	23
4814.90.00	– Other	37	23
48.15 00.00	**Floor coverings on a base of paper or of paperboard, whether or not cut to size**	37	23
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:**		
	– Carbon or similar copying papers:		
4816.10.10	– – – In rolls of a width of not less than 15 cm	0	0
4816.10.90	– – – Other	27	13
4816.20.00	– Self-copy paper	27	13
4816.30.00	– Duplicator stencils	27	13
4816.90.00	– Other	27	13
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:**		
4817.10.00	– Envelopes	27	13
	– Letter cards, plain postcards and correspondence cards:		
4817.20.10	– – – Blank cards, with gilt edges and rounded corners	0	0
4817.20.90	– – – Other	27	13
4817.30.00	– Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	27	13
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:**		
4818.10.00	– Toilet paper	47 but not less than 2c per roll	30.5 but not less than 1c3 per roll
4818.20.00	– Handkerchiefs, cleansing or facial tissues and towels	37	23
4818.30.00	– Tablecloths and serviettes	37	23
4818.40.00	– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	37	23
4818.50.00	– Articles of apparel and clothing accessories	37	23
4818.90.00	– Other	37	23
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:**		
4819.10.00	– Cartons, boxes and cases, of corrugated paper or paperboard	0	0
4819.20.00	– Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0	0
	– Sacks and bags, having a base of a width of 40 cm or more:		
4819.30.10	– – – Sacks and bags, for industrial packing not manufactured in Malta and certified to that effect by the Director of Industry	0	0

H.S Code number	Goods	Rate of Duty General	E.E.C.
4819.30.20	– – – Doublewall, multiwall and other reinforced paper sacks for the packing of cement, sugar, etc.	0	0
4819.30.90	– – – Other	37	23
	– Other sacks and bags, including cones:		
4819.40.10	– – – Sacks and bags including cones for industrial packing not manufactured in Malta and certified to that effect by the Director of Industry	0	0
4819.40.20	– – – Doublewall, multiwall and other reinforced paper sacks for the packing of cement, sugar, etc.	0	0
4819.40.90	– – – Other	37	23
4819.50.00	– Other packing containers, including record sleeves	0	0
4819.60.00	– Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	47	30.5
48.20	**Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-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:**		
4820.10.00	– Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	37	23
4820.20.00	– Exercise books	47	30.5
4820.30.00	– Binders, folders and file covers	37	23
4820.40.00	– Manifold business forms and interleaved carbon sets	37	23
4820.50.00	– Albums for samples or for collections	37	23
4820.90.00	– Other	37	23
48.21	**Paper or paperboard labels of all kinds, whether or not printed:**		
4821.10.00	– Printed	47	30.5
4821.90.00	– Other	47	30.5
48.22	**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):**		
4822.10.00	– Of a kind used for winding textile yarn	0	0
4822.90.00	– Other	0	0
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:		
	– – Self-adhesive:		
4823.11.10	– – – Imported for industrial production	0	0
4823.11.20	– – – Other	37	23
	– – Other:		
4823.19.10	– – – Imported for industrial production	0	0
4823.19.90	– – – Other	37	23
	– Filter paper and paperboard:		
4823.20.10	– – – Imported for industrial production	0	0
4823.20.90	– – – Other	37	23
4823.30.00	– Cards, not punched, for punch card machines, whether or not in strips	0	0
4823.40.00	– Rolls, sheets and dials, printed for self-recording apparatus	37	23
	– Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:		
	– – Printed, embossed or perforated:		
4823.51.10	– – – Blanks for visiting or invitation cards imported for industrial production	0	0
4823.51.90	– – – Other	37	23
4823.59.00	– – Other	37	23

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
4823.60.00	– Trays, dishes, plates, cups and the like, of paper or paperboard	37	23
	– Moulded or pressed articles of paper pulp:		
4823.70.10	– – – Trays for packing eggs	0	0
4823.70.90	– – – Other	37	23
	– Other:		
4823.90.10	– – – Dress patterns, models and templates	0	0
4823.90.20	– – – Reinforcement parts for travel goods	0	0
4823.90.30	– – – Sausage casings and plant pots	0	0
4823.90.40	– – – Perforated paper and paperboard for statistical, Jacquard and similar machines	0	0
4823.90.50	– – – Cake cards and papers for industrial production	0	0
4823.90.60	– – – Paper in rolls or strips and packing material, for industrial production	0	0
4823.90.90	– – – Other	37	23

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 part of a complete work and designed for binding.
   However, printed pictures of 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.

H.S Code number	*Goods*	*Rate of Duty* General	E.E.C.
49.01	**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:**		
4901.10.00	– In single sheets, whether or not folded	0	0
	– Other:		
4901.91.00	– – Dictionaries and encyclopaedias, and serial instalments thereof ...	0	0
4901.99.00	– – Other	0	0
49.02	**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:**		
4902.10.00	– Appearing at least four times a week	0	0
4902.90.00	– Other	0	0
49.03 00.00	**Children's picture, drawing or colouring books**	0	0
49.04 00.00	**Music, printed or in manuscript, whether or not bound or illustrated** .	0	0
49.05	**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans, and globes, printed:**		
4905.10.00	– Globes	0	0
	– Other:		
4905.91.00	– – In book form	0	0
4905.99.00	– – Other	0	0
49.06 00.00	**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing**	0	0
49.07 00.00	**Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms, stock, share or bond certificates and similar documents of title**	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
49.08	**Transfers (decalcomanias):**		
4908.10.00	– Transfers (decalcomanias), vitrifiable	0	0
4908.90.00	– Other	0	0
49.09	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings:**		
4909.00.10	– – – Postcards representing subjects of local interest	0	0
4909.00.90	– – – Other	37	23
49.10	**Calendars of any kind, printed, including calendar blocks:**		
4910.00.10	– – – Calendars containing advertising matter	0	0
4910.00.90	– – – Other	35	22.7
49.11	**Other printed matter, including printed pictures and photographs:**		
	– Trade advertising material, commercial catalogues and the like:		
4911.10.10	– – – Printed advertising matter, such as catalogues of goods and prices, prospectuses, instructional cards, posters and showcards, without commercial value, and which are intended to induce the public to buy goods, to visit places, markets or exhibitions, or to utilise services, on condition that such advertising matter is distributed free of all charges and carries in print the name of the firm or undertaking advertised	0	0
4911.10.20	– – – Advertising pictures, instructional or advertising cards imported for attachment to or packaging with goods manufactured or produced in Malta and bearing the name or registered trademark of such goods or the name of the manufacturer or producer thereof	0	0
4911.10.90	– – – Other	37	23
	– Other:		
4911.91.00	– – Pictures, designs and photographs:		
4911.91.10	– – – Printed demonstration material for use in schools	0	0
4911.91.90	– – – Other	37	23
4911.99.00	– – Other:		
4911.99.10	– – – Documents, industrial charts and diagrams	0	0
4911.99.20	– – – Examination papers	0	0
4911.99.90	– – – Other	37	23

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 (heading No. 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 textile of headings Nos. 37.01 to 37.04;
   (g) monofilament of which any cross-sectional dimension exceeds 1mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5mm, 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 of 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 Chapters 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 wieght of which is to be taken as the aggregate of the wieght 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 then the applicable heading within that Chapter, disregarding any materials not classifiable in that Chapter;

      (c) when both Chapter 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 paragraph A and B above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.

3. A. For the purpose 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-worm 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 purpose 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, 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) multipile (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 headings 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, "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 of polyesters	60 cN/tex
multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters	53 cN/tex
single, multiple (folded) or cabled yarn of viscose rayon	27 cN/tex

7. For the purposes of this Section, "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 material joined end to end and piece goods composed of two or more textile 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, "impregnated" includes "dipped".

12. For the purposes of this Section, "polyamides" includes "aramids".

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

SUBHEADING NOTES —

1. In this Section, and, where applicable, throughout this Schedule, 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 or 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 oxide).

(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 slivers 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 selvedges 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 Chapter 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

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
50.01 00.00	**Silk-worm cocoons suitable for reeling**	0	0
50.02 00.00	**Raw silk (not thrown)**	0	0
50.03	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):**		
5003.10.00	– Not carded or combed	0	0
5003.90.00	– Other	0	0
50.04 00.00	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale**	0	0
50.05 00.00	**Yarn spun from silk waste, not put up for retail sale**	0	0
50.06	**Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut:**		
5006.00.10	– – – Silk-worm gut	0	0
5006.00.90	– – – Other	27	13
50.07	**Woven fabrics of silk or of silk waste:**		
5007.10.00	– Fabric of noil silk	30	16
5007.20.00	– Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	30	16
5007.90.00	– Other fabrics	30	16

Chapter 51

Wool, fine or coarse animal hair, horsehair yarn and woven fabric

NOTE—

1. Throughout this Schedule:
   (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, Tibertan, 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 horse hair (heading No. 05.03).

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
51.01	**Wool, not carded or combed:**		
	– Greasy, including fleece-washed wool:		
5101.11.00	– – Shorn wool	0	0
5101.19.00	– – Other	0	0
	– Degreased, not carbonised:		
5101.21.00	– – Shorn wool	0	0
5101.29.00	– – Other	0	0
5101.30.00	– Carbonised	0	0
51.02	**Fine or coarse animal hair, not carded or combed:**		
5102.10.00	– Fine animal hair	0	0
5102.20.00	– Coarse animal hair	0	0
51.03	**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock:**		
5103.10.00	– Noils of wool or of fine animal hair	0	0
5103.20.00	– Other waste of wool or of fine animal hair	0	0
5103.30.00	– Waste of coarse animal hair	0	0
51.04.00.00	**Garnetted stock of wool or of fine or coarse animal hair**	0	0
51.05	**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):**		
5105.10.00	– Carded wool	0	0
	– Wool tops and other combed wool:		
5105.21.00	– – Combed wool in fragments	0	0
5105.29.00	– – Other	0	0
5105.30.00	– Fine animal hair, carded or combed	0	0
5105.40.00	– Coarse animal hair, carded or combed	0	0
51.06	**Yarn of carded wool, not put up for retail sale:**		
5106.10.00	– Containing 85% or more by weight of wool	0	0
5106.20.00	– Containing less than 85% by weight of wool	0	0
51.07	**Yarn of combed wool, not put up for retail sale:**		
5107.10.00	– Containing 85% or more by weight of wool	0	0
5107.20.00	– Containing less than 85% by weight of wool	0	0
51.08	**Yarn of fine animal hair (carded or combed), not put up for retail sale:**		
5108.10.00	– Carded	0	0
5108.20.00	– Combed	0	0
51.09	**Yarn of wool or fine animal hair, put up for retail sale:**		
5109.10.00	– Containing 85% or more by weight of wool or of fine animal hair	27	13
5109.90.00	– Other	27	13
51.10	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale:**		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
5110.00.10	– – – Put up for retail sale	27	13
5110.00.50	– – – Not put up for retail sale	0	0
51.11	**Woven fabrics of carded wool or of carded fine animal hair:**		
	– Containing 85% or more by weight of wool or of fine animal hair:		
5111.11.00	– – Of a weight not exceeding 300 g/m^2	30	16
5111.19.00	– – Other	30	16
5111.20.00	– Other, mixed mainly or solely with man-made filaments	30	16
5111.30.00	– Other, mixed mainly or solely with man-made staple fibres	30	16
5111.90.00	– Other	30	16
51.12	**Woven fabrics of combed wool or fine animal hair:**		
	– Containing 85% or more by weight of wool or of fine animal hair:		
5112.11.00	– – Of a weight not exceeding 200 g/m^2	30	16
5112.19.00	– – Other	30	16
5112.20.00	– Other, mixed mainly or solely with man-made filaments	30	16
5112.30.00	– Other, mixed mainly or solely with man-made staple fibres	30	16
5112.90.00	– Other	30	16
51.1300.00	**Woven fabrics of coarse animal hair or of horsehair**	0	0

Chapter 52

Cotton

SUBHEADING NOTE —

1. For the purposes of subheadings Nos. 5209.42.00 and 5211.42.00, 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.

NATIONAL NOTE

For duty purposes;

1. *Cotton sewing thread classified under subheading No. 5204.20.00 and cotton yarn classified under heading No. 52.07, when imported for the manufacture of gloves;*
2. *Cotton canvas classified under headings Nos. 52.08 to 52.12 being a strong closely woven fabric, weighing more than 100g/m^2; and*
3. *Interlinings, classified under headings Nos. 52.09 to 52.12 being plain-weave, unbleached, bleached or uniformly dyed cloth used to assist in the shaping of garments and the retention of shape during use, and to give an appreciable degree of stiffness to particular parts of garments, shall be allowed free of import duty.*

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
52.01 00.00	**Cotton, not carded or combed**	0	0
52.02	**Cotton waste (including yarn waste and garnetted stock):**		
5202.10.00	– Yarn waste (including thread waste)	0	0
	– Other	0	0
5202.91.00	– – Garnetted stock	0	0
5202.99.00	– – Other	0	0
52.03 00.00	**Cotton, carded or combed**	0	0
52.04 (N)	**Cotton sewing thread, whether or not put up for retail sale:**		
	– Not put up for retail sale:		
5204.11.00	– – Containing 85% or more by weight of cotton	0	0
5204.19.00	– – Other	0	0
5204.20.00	– Put up for retail sale	27	13
52.05	**Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale:**		
	– Single yarn, of uncombed fibres:		
5205.11.00	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	0
5205.12.00	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	0
5205.13.00	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	0
5205.14.00	– – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	0
5205.15.00	– – Measuring less than 125 decitex (exceeding 80 metric number)	0	0
	– Single yarn, of combed fibres:		
5205.21.00	– – Measuring 714.29 decitex or more (not exceeding 14 metric Number)	0	0
5205.22.00	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	0
5205.23.00	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	0
5205.24.00	– – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	0

(N) Indicates that the rate of duty pertaining to this heading is effected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
5205.25.00	– – Measuring less than 125 decitex exceeding 80 metric number)	0	0
	– Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.31.00	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	0
5205.32.00	– – 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)	0	0
5205.33.00	– – 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)	0	0
5205.34.00	– – 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)	0	0
5205.35.00	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	0
	– Multiple (folded) or cabled yarn, of combed fibres:		
5205.41.00	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	0
5205.42.00	– – 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)	0	0
5205.43.00	– – 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)	0	0
5205.44.00	– – 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)	0	0
5205.45.00	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	0
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:		
5206.11.00	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	0
5206.12.00	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	0
5206.13.00	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	0
5206.14.00	– – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	0
5206.15.00	– – Measuring less than 125 decitex (exceeding 80 metric number)	0	0
	– Single yarn, of combed fibres:		
5206.21.00	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	0
5206.22.00	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	0
5206.23.00	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	0
5206.24.00	– – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	0
5206.25.00	– – Measuring less than 125 decitex (exceeding 80 metric number)	0	0
	– Multiple (folded) or cabled yarn, of uncombed fibres:		
5206.31.00	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	0
5206.32.00	– – 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)	0	0
5206.33.00	– – 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)	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
5206.34.00	– – 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)	0	0
5206.35.00	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	0
	– Multiple (folded) or cabled yarn, of combed fibres:		
5206.41.00	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	0
5206.42.00	– – 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)	0	0
5206.43.00	– – 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)	0	0
5206.44.00	– – 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)	0	0
5206.45.00	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	0
52.07 (N)	**Cotton yarn (other than sewing thread) put up for retail sale:**		
5207.10.00	– Containing 85% or more by weight of cotton	27	13
5207.90.00	– Other	27	13
52.08 (N)	**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²:**		
	– Unbleached:		
5208.11.00	– – Plain weave, weighing not more than 100 g/m²	30	16
5208.12.00	– – Plain weave, weighing more than 100 g/m²	30	16
5208.13.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5208.19.00	– – Other fabrics	30	16
	– Bleached:		
5208.21.00	– – Plain weave, weighing not more than 100 g/m²	30	16
5208.22.00	– – Plain weave, weighing more than 100 g/m²	30	16
5208.23.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5208.29.00	– – Other fabrics	30	16
	– Dyed:		
5208.31.00	– – Plain weave, weighing not more than 100 g/m²	30	16
5208.32.00	– – Plain weave, weighing more than 100 g/m²	30	16
5208.33.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5208.39.00	– – Other fabrics	30	16
	– Of yarns of different colours:		
5208.41.00	– – Plain weave, weighing not more than 100 g/m²	30	16
5208.42.00	– – Plain weave, weighing more than 100 g/m²	30	16
5208.43.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5208.49.00	– – Other fabrics	30	16
	– Printed:		
5208.51.00	– – Plain weave, weighing not more than 100 g/m²	30	16
5208.52.00	– – Plain weave, weighing more than 100 g/m²	30	16
5208.53.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5208.59.00	– – Other frabrics	30	16
52.09 (N)	**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m²:**		
	– Unbleached:		
5209.11.00	– – Plain weave	30	16
5209.12.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5209.19.00	– – Other fabrics	30	16

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
	– Bleached:		
5209.21.00	– – Plain weave	30	16
5209.22.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5209.29.00	– – Other fabrics	30	16
	– Dyed:		
5209.31.00	– – Plain weave	30	16
5209.32.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5209.39.00	– – Other fabrics	30	16
	– Of yarns of different colours:		
5209.41.00	– – Plain weave	30	16
5209.42.00	– – Denim	30	16
5209.43.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5209.49.00	– – Other fabrics	30	16
	– Printed:		
5209.51.00	– – Plain weave	30	16
5209.52.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5209.59.00	– – Other fabrics	30	16
52.10 (N)	**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²:**		
	– Unbleached:		
5210.11.00	– – Plain weave	30	16
5210.12.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5210.19.00	– – Other fabrics	30	16
	– Bleached:		
5210.21.00	– – Plain weave	30	16
5210.22.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5210.29.00	– – Other fabrics	30	16
	– Dyed:		
5210.31.00	– – Plain weave	30	16
5210.32.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5210.39.00	– – Other fabrics	30	16
	– Of yarns of different colours:		
5210.41.00	– – Plain weave	30	16
5210.42.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5210.49.00	– – Other fabrics	30	16
	– Printed:		
5210.51.00	– – Plain weave	30	16
5210.52.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5210.59.00	– – Other fabrics	30	16
52.11 (N)	**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m²:**		
	– Unbleached:		
5211.11.00	– – Plain weave	30	16
5211.12.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5211.19.00	– – Other fabrics	30	16
	– Bleached:		
5211.21.00	– – Plain weave	30	16
5211.22.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5211.29.00	– – Other fabrics	30	16
	– Dyed:		
5211.31.00	– – Plain weave	30	16
5211.32.00	– – 3-thread or 4-thread twill, including cross twill	30	16

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	E.E.C.
5211.39.00	– – Other fabrics	30	16
	– Of yarns of different colours:		
5211.41.00	– – Plain weave	30	16
5211.42.00	– – Denim	30	16
5211.43.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5211.49.00	– – Other fabrics	30	16
	– Printed:		
5211.51.00	– – Plain weave	30	16
5211.52.00	– – 3-thread or 4-thread twill, including cross twill	30	16
5211.59.00	– – Other fabrics	30	16
52.12 (N)	**Other woven fabrics of cotton:**		
	– Weighing not more than 200 g/m^2:		
5212.11.00	– – Unbleached	30	16
5212.12.00	– – Bleached	30	16
5212.13.00	– – Dyed	30	16
5212.14.00	– – Of yarns of different colours	30	16
5212.15.00	– – Printed	30	16
	– Weighing more than 200 g/m^2:		
5212.21.00	– – Unbleached	30	16
5212.22.00	– – Bleached	30	16
5212.23.00	– – Dyed	30	16
5212.24.00	– – Of yarns of different colours	30	16
5212.25.00	– – Printed	30	16

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

Chapter 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

NATIONAL NOTES

1. *For the purposes of headings Nos. 53.06 and 53.08, the expression "Put up for retail sale" in relation to yarn of flax and ramie is to be taken to mean yarn put up in balls or on cards, reels, tubes or other supports of a weight (including support) not exceeding 200 grams and in hanks or skeins of a weight not exceeding 125 grams.*
2. *For duty purposes:—*
   (i) flax yarn and ramie yarn classified under headings Nos. 53.06 and 53.08, when imported for industrial production even if in retail size, and
   (ii) interlinings, classified under headings Nos. 53.09 and 53.11, being plain weave, unbleached, bleached or uniformly dyed cloth used to assist in the shaping of garments and the retention of shape during use, and to give an appreciable degree of stiffness to particular parts of garments,

   shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
53.01	**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):**		
5301.10.00	– Flax, raw or retted	0	0
	– Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301.21.00	– – Broken or scutched	0	0
5301.29.00	– – Other	0	0
5301.30.00	– Flax tow and waste	0	0
53.02	**True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):**		
5302.10.00	– True hemp, raw or retted	0	0
5302.90.00	– Other	0	0
53.03	**Jute and other textile bast fibres (excluding flax, true hemp and ramie;, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):**		
5303.10.00	– Jute and other textile bast fibres, raw or retted	0	0
5303.90.00	– Other	0	0
53.04	**Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):**		
5304.10.00	– Sisal and other textile fibres of the genus Agave, raw	0	0
5304.90.00	– Other	0	0
53.05	**Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock):**		
	– Of coconut (coir):		
5305.11.00	– – Raw	0	0
5305.19.00	– – Other	0	0
	– Of abaca:		
5305.21.00	– – Raw	0	0
5305.29.00	– – Other	0	0
	– Other:		
5305.91.00	– – Raw	0	0
5305.99.00	– – Other	0	0
53.06 (N)	**Flax yarn:**		
	– Single:		
5306.10.10	– – – Flax yarn, put up for retail sale	27	13

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	E.E.C.
5306.10.90	– – – Other	0	0
	– Multiple (folded) or cabled:		
5306.20.10	– – – Flax yarn put up for retail sale	27	13
5306.20.90	– – – Other	0	0
53.07	**Yarn of jute or other textile bast fibre of Heading No. 5303:**		
5307.10.00	– Single	0	0
5307.20.00	– Multiple (folded) or cabled	0	0
53.08 (N)	**Yarn of other vegetable textile fibres; paper yarn:**		
5308.10.00	– Coir yarn	0	0
5308.20.00	– True hemp yarn	0	0
5308.30.00	– Paper yarn	0	0
	– Other	0	0
5308.90.10	– – – Ramie yarn, not put up for retail sale	0	0
5308.90.20	– – – Ramie yarn put up for retail sale	27	13
5308.90.90	– – – Other	0	0
53.09 (N)	**Woven fabrics of flax:**		
	– Containing 85% or more by weight of flax:		
5309.11.00	– – Unbleached or bleached	30	16
5309.19.00	– – Other	30	16
	– Containing less than 85% by weight of flax:		
5309.21.00	– Unbleached or bleached	30	16
5309.29.00	– – Other	30	16
53.10	**Woven fabrics of jute or of other textile bast fibres of heading No. 53.03:**		
5310.10.00	– Unbleached	0	0
5310.90.00	– Other	0	0
53.11 (N)	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:**		
5311.00.10	– – – Woven fabrics of ramie	30	16
5311.00.90	– – – Other	30	16

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

Chapter 54

Man-Made Filaments

NOTES —

1. Throughout this Schedule, 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" 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 filament tow of Chapter 55.

NATIONAL NOTE

For duty purposes:—
Interlinings, classified under headings Nos. 54.07 and 54.08, being plain weave cloth, unbleached, bleached or uniformly dyed, used to assist in the shaping of garments and the retention of shape during use, and to give an appreciable degree of stiffness to particular parts of garments, shall be allowed free of import duty.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
54.01	**Sewing threads of man-made filaments, whether or not put up for retail sale:**		
	– Of synthetic filaments:		
5401.10.10	– – – Put up for retail sale	27	13
5401.10.90	– – – Other	0	0
	– Of artificial filaments:		
5401.20.10	– – – Put up for retail sale	27	13
5401.20.90	– – – Other	0	0
54.02	**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:**		
5402.10.00	– High tenacity yarn of nylon or other polyamides	0	0
5402.20.00	– High tenacity yarn of polyesters	0	0
	– Textured yarn:		
5402.31.00	– – Of nylon or other polyamides, measuring per single yarn not more than 50 tex	0	0
5402.32.00	– – Of nylon or other polyamides, measuring per single yarn more than 50 tex	0	0
5402.33.00	– – Of polyesters	0	0
5402.39.00	– – Other	0	0
	– Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402.41.00	– – Of nylon or other polyamides	0	0
5402.42.00	– – Of polyesters, partially oriented	0	0
5402.43.00	– – Of polyesters, other	0	0
5402.49.00	– – Other	0	0
	– Other yarn, single, with a twist exceeding 50 turns per metre:		
5402.51.00	– – Of nylon or other polyamides	0	0
5402.52.00	– – Of polyesters	0	0
	– – Other	0	0
	– Other yarn, multiple (folded) or cabled:		
5402.61.00	– – Of nylon or other polyamides	0	0
5402.62.00	– – Of polyesters	0	0
5402.69.00	– – Other	0	0

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
54.03	**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex:**		
5403.10.00	– High tenacity yarn of viscose rayon	0	0
5403.20.00	– Textured yarn	0	0
	– Other yarn, single:		
5403.31.00	– – Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	0	0
5403.32.00	– – Of viscose rayon, untwisted or with a twist exceeding 120 turns per metre	0	0
5403.33.00	– – Of cellulose acetate	0	0
5403.39.00	– – Other	0	0
	– Other yarn, multiple (folded) or cabled:		
5403.41.00	– – Of viscose rayon	0	0
5403.42.00	– – Of cellulose acetate	0	0
5403.49.00	– – Other	0	0
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:**		
5404.10.00	– Monofilament	0	0
5404.90.00	– Other	0	0
54.05 00.00	**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**	0	0
54.06	**Man-made filament yarn (other than sewing thread), put up for retail sale:**		
5406.10.00	– Synthetic filament yarn	27	13
5406.20.00	– Artificial filament yarn	27	13
54.07 (N)	**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04:**		
5407.10.00	– Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters	30	16
5407.20.00	– Woven fabrics obtained from strip or the like	30	16
5407.30.00	– Fabrics specified in Note 9 to Section XI	30	16
	– Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
5407.41.00	– – Unbleached or bleached	30	16
5407.42.00	– – Dyed	30	16
5407.43.00	– – Of yarns of different colours	30	16
5407.44.00	– – Printed	30	16
	– Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407.51.00	– – Unbleached or bleached	30	16
5407.52.00	– – Dyed	30	16
5407.53.00	– – Of yarns of different colours	30	16
5407.54.00	– – Printed	30	16
5407.60.00	– Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	30	16
	– Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
5407.71.00	– – Unbleached or bleached	30	16
5407.72.00	– – Dyed	30	16
5407.73.00	– – Of yarns of different colours	30	16
5407.74.00	– – Printed	30	16

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
	– Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
5407.81.00	– – Unbleached or bleached	30	16
5407.82.00	– – Dyed	30	16
5407.83.00	– – Of yarns of different colours	30	16
5407.84.00	– – Printed	30	16
	– Other woven fabrics:		
5407.91.00	– – Unbleached or bleached	30	16
5407.92.00	– – Dyed	30	16
5407.93.00	– – Of yarns of different colours	30	16
5407.94.00	– – Printed	30	16
54.08 (N)	**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05:**		
5408.10.00	– Woven fabrics obtained from high tenacity yarn, of viscose rayon	30	16
	– Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
5408.21.00	– – Unbleached or bleached	30	16
5408.22.00	– – Dyed	30	16
5408.23.00	– – Of yarns of different colours	30	16
5408.24.00	– – Printed	30	16
	– Other woven fabrics:		
5408.31.00	– – Unbleached or bleached	30	16
5408.32.00	– – Dyed	30	16
5408.33.00	– – Of yarns of different colours	30	16
5408.34.00	– – Printed	30	16

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

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 equal to the tow, meeting the following specifications:
   (a) length of tow exceeding 2m;
   (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 length not exceeding 2m is to be classified in heading No. 55.03 or 55.04.

NATIONAL NOTES

1. *For duty purposes:—*
   (i) Sewing thread and yarn of man-made staple fibre classified under headings Nos. 55.08 and 55.11, when imported for the manufacture of gloves, even if in retail size, and
   (ii) interlinings, classified under headings Nos. 55.13 to 55.16 being plain weave, unbleached, bleached or uniformly dyed cloth used to assist in the shaping of garments and the retention of shape during use, and to give an appreciable degree of stiffness to particular parts of garments,
   shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
55.01	**Synthetic filament tow:**		
5501.10.00	– Of nylon or other polyamides	0	0
5501.20.00	– Of polyesters	0	0
5501.30.00	– Acrylic or modacrylic	0	0
5501.90.00	– Other	0	0
55.02 00.00	**Artificial filament tow**	0	0
55.03	**Synthetic staple fibres, not carded, combed or otherwise processed for spinning:**		
5503.10.00	– Of nylon or other polyamides	0	0
5503.20.00	– Of polyesters	0	0
5503.30.00	– Acrylic or modacrylic	0	0
5503.40.00	– Of polypropylene	0	0
5503.90.00	– Other	0	0
55.04	**Artificial staple fibres, not carded, combed or otherwise processed for spinning:**		
5504.10.00	– Of viscose	0	0
5504.90.00	– Other	0	0
55.05	**Waste (including noils, yarn waste and garnetted stock) of man-made fibres:**		
5505.10.00	– Of synthetic fibres	0	0
5505.20.00	– Of artificial fibres	0	0
55.06	**Synthetic staple fibres, carded, combed or otherwise processed for spinning:**		
5506.10.00	– Of nylon or other polyamides	0	0
5506.20.00	– Of polyesters	0	0
5506.30.00	– Acrylic or modacrylic	0	0
5506.90.00	– Other	0	0
55.07 00.00	**Artificial staple fibres, carded, combed or otherwise processed for spinning**	0	0
55.08 (N)	**Sewing thread of man-made staple fibres, whether or not put up for retail sale:**		

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
	– Of synthetic staple fibre:		
5508.10.10	– – – Put up for retail sale	27	13
5508.10.90	– – – Other	0	0
	– Of artificial staple fibres:		
5508.20.10	– – – Put up for retail sale	27	13
5508.20.90	– – – Other	0	0
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:		
5509.11.00	– – Single yarn	0	0
5509.12.00	– – Multiple (folded) or cabled yarn	0	0
	– Containing 85% or more by weight of polyester staple fibres:		
5509.21.00	– – Single yarn	0	0
5509.22.00	– – Multiple (folded) or cabled yarn	0	0
	– Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5509.31.00	– – Single	0	0
5509.32.00	– – Multiple (folded) or cabled yarn	0	0
	– Other yarn, containing 85% or more by weight of synthetic staple fibres:		
5509.41.00	– – Single yarn	0	0
5509.42.00	– – Multiple (folded) or cabled yarn	0	0
	– Other yarn, of polyester staple fibres:		
5509.51.00	– – Mixed mainly or solely with artificial staple fibres	0	0
5509.52.00	– – Mixed mainly or solely with wool or fine animal hair	0	0
5509.53.00	– – Mixed mainly or solely with cotton	0	0
5509.59.00	– – Other	0	0
	– Other yarn, of acrylic or modacrylic staple fibres:		
5509.61.00	– – Mixed mainly or solely with wool or fine animal hair	0	0
5509.62.00	– – Mixed mainly or solely with cotton	0	0
5509.69.00	– – Other	0	0
	– Other yarn:		
5509.91.00	– – Mixed mainly or solely with wool or fine animal hair	0	0
5509.92.00	– – Mixed mainly or solely with cotton	0	0
5509.99.00	– – Other	0	0
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:		
5510.11.00	– – Single yarn	0	0
5510.12.00	– – Multiple (folded) or cabled yarn	0	0
5510.20.00	– Other yarn, mixed mainly or solely with wool or fine animal hair	0	0
5510.30.00	– Other yarn, mixed mainly or solely with cotton	0	0
5510.90.00	– Other yarn	0	0
55.11 (N)	**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:**		
5511.10.00	– Of synthetic staple fibres, containing 85% or more by weight of such fibres	27	13
5511.20.00	– Of synthetic staple fibres, containing less than 85% by weight of such fibres	27	13

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	E.E.C.
5511.30.00	– Of artificial fibres	27	13
55.12 (N)	**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:		
5512.11.00	– – Unbleached or bleached	30	16
5512.19.00	– – Other	30	16
	– Containing 85% or more by weight of acrylic or modacrylic staple fibre:		
5512.21.00	– – Unbleached or bleached	30	16
5512.29.00	– – Other	30	16
	– Other		
5512.91.00	– – Unbleached or bleached	30	16
5512.99.00	– – Other	30	16
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/m²:**		
	– Unbleached or bleached:		
5513.11.00	– – Of polyester staple fibre, plain weave	30	16
5513.12.00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30	16
5513.13.00	– – Other woven fabrics of polyester staple fibres	30	16
5513.19.00	– – Other woven fabrics	30	16
	– Dyed:		
5513.21.00	– – Of polyester staple fibres, plain weave	30	16
5513.22.00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30	16
5513.23.00	– – Other woven fabrics of polyester staple fibres	30	16
5513.29.00	– – Other woven fabrics	30	16
	– Of yarns of different colours:		
5513.31.00	– – Of polyester staple fibres, plain weave	30	16
5513.32.00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30	16
5513.33.00	– – Other woven fabrics of polyester staple fibres	30	16
5513.39.00	– – Other woven fabrics	30	16
	– Printed:		
5513.41.00	– – Of polyester staple fibres, plain weave	30	16
5513.42.00	– – 3-thread or 4-thread twill, including cross twill, polyester staple fibres	30	16
5513.43.00	– – Other woven fabrics of polyester staple fibres	30	16
5513.49.00	– – Other woven fabrics	30	16
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 170 g/m²:**		
	– Unbleached or bleached:		
5514.11.00	– – Of polyester staple fibres, plain weave	30	16
5514.12.00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30	16
5514.13.00	– – Other woven fabrics of polyester staple fibres	30	16
5514.19.00	– – Other woven fabrics	30	16
	– Dyed:		
5514.21.00	– – Of polyester staple fibres, plain weave	30	16
5514.22.00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30	16
5514.23.00	– – Other woven fabrics of polyester staple fibres	30	16

(N) Indicates that the rate of duty pertaining to this heading is effected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
5514.29.00	– – Other woven fabrics	30	16
	– Of yarns of different colours:		
5514.31.00	– – Of polyester staple fibres, plain weave	30	16
5514.32.00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30	16
5514.33.00	– – Other woven fabrics of polyester staple fibres	30	16
5514.39.00	– – Other woven fabrics	30	16
	– Printed:		
5514.41.00	– – Of polyester staple fibres, plain weave	30	16
5514.42.00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	30	16
5514.43.00	– – Other woven fabrics of polyester staple fibres	30	16
5514.49.00	– – Other woven fabrics	30	16
55.15 (N)	**Other woven fabrics of synthetic staple fibres:**		
	– Of polyester staple fibres:		
5515.11.00	– – Mixed mainly or solely with viscose rayon staple fibre	30	16
5515.12.00	– – Mixed mainly or solely with man-made filaments	30	16
5515.13.00	– – Mixed mainly or solely with wool or fine animal hair	30	16
5515.19.00	– – Other	30	16
	– Of acrylic and modacrylic staple fibres:		
5515.21.00	– – Mixed mainly or solely with man-made filaments	30	16
5515.22.00	– – Mixed mainly or solely with wool or fine animal hair	30	16
5515.29.00	– – Other	30	16
	– Other woven fabrics:		
5515.91.00	– – Mixed mainly or solely with man-made filaments	30	16
5515.92.00	– – Mixed mainly or solely with wool or fine animal hair	30	16
5515.99.00	– – Other	30	16
55.16 (N)	**Woven fabrics of artificial staple fibres:**		
	– Containing 85% or more by weight of artificial staple fibres:		
5516.11.00	– – Unbleached or bleached	30	16
5516.12.00	– – Dyed	30	16
5516.13.00	– – Of yarns of different colours	30	16
5516.14.00	– – Printed	30	16
	– Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
5516.21.00	– – Unbleached of bleached	30	16
5516.22.00	– – Dyed	30	16
5516.23.00	– – Of yarns of different colours	30	16
5516.24.00	– – Printed	30	16
	– Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516.31.00	– – Unbleached of bleached	30	16
5516.32.00	– – Dyed	30	16
5516.33.00	– – Of yarns of different colours	30	16
5516.34.00	– – Printed	30	16
	– Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516.41.00	– – Unbleached of bleached	30	16
5516.42.00	– – Dyed	30	16

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
5516.43.00	– – Of yarns of different colours	30	16
5516.44.00	– – Printed	30	16
	– Other:		
5516.91.00	– – Unbleached or bleached	30	16
5516.92.00	– – Dyed	30	16
5516.93.00	– – Of yarns of different colours	30	16
5516.94.00	– – Printed	30	16

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 or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of 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 or 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. Heading 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 competely embedded in plastics or rubber (Chapter 39 or 40);
   (b) nonwovens, 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. 56.40 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.

NATIONAL NOTE

Nets and netting made up of yarn, twine, cordage or rope which are classified under heading No. 56.08 shall be allowed free of import duty if imported for agricultural and fishing use and so certified by the Director of Agriculture.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
56.01	**Wadding of textile and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:**		
5601.10.00	– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	30	16
	– Wadding; other articles of wadding:		
5601.21.00	– – Of cotton	30	16
5601.22.00	– – Of man-made fibres	30	16
5601.29.00	– – Other	30	16
5601.30.00	– Textile flock and dust and mill neps	0	0
56.02	**Felt, whether or not impregnated, coated, covered or laminated:**		
5602.10.00	– Needleloom felt and stitch-bonded fibre fabrics	30	16
	– Other felt, not impregnated, coated, covered or laminated:		
5602.21.00	– – Of wool or fine animal hair	30	16
5602.29.00	– – Of other textile materials	30	16
5602.90.00	– Other	30	16
56.03 00.00	**Nonwovens, whether or not impregnated, coated, covered or laminated**	30	16
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:**		

H.S Code number	Goods	Rate of Duty General	E.E.C.
5604.10.00	– Rubber thread and cord, textile covered	0	0
	– High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated:		
5604.20.10	– – – Put up for retail sale	27	13
5604.20.90	– – – Other	0	0
	– Other:		
5604.90.10	– – – Put up for retail sale	27	13
5604.90.90	– – – Other	0	0
56.05 00.00	**Metallised 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 or powder or covered with metal**	0	0
56.06	**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 flock chenille yarn); loop wale-yarn:**		
5606.00.10	– – – Loop wale-yarn	30	16
5606.00.90	– – – Other	0	0
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:**		
5607.10.00	– Of jute or other textile bast fibres of heading No. 53.03	0	0
	– Of sisal or other textile fibres of the genus Agave:		
5607.21.00	– – Binder or baler twine	0	0
5607.29.00	– – Other	0	0
5607.30.00	– Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	0	0
	– Of polyethylene or polypropylene:		
5607.41.00	– – Binder or baler twine	0	0
5607.49.00	– – Other	0	0
5607.50.00	– Of other synthetic fibres	0	0
5607.90.00	– Other	0	0
56.08 (N)	**Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials:**		
	– Of man-made textile materials:		
5608.11.00	– – Made up fishing nets	30	16
5608.19.00	– – Other	30	16
5608.90.00	– Other	30	16
56.09 00.00	**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**	30	16

(N) Indicates the rate of duty pertaining to this heading is affected by National Note.

Chapter 57

Carpets and other Textile Floor Coverings

NOTES —

1. For the purposes 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.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
57.01	**Carpets and other textile floor coverings, knotted, whether or not made up:**		
5701.10.00	– Of wool or fine animal hair	57	37
5701.90.00	– Of other textile materials	57	37
57.02	**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs:**		
5702.10.00	– "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	57	37
5702.20.00	– Floor coverings of coconut fibre (coir)	57	37
	– Other, of pile construction, not made up:		
5702.31.00	– – Of wool or of fine animal hair	57	37
5702.32.00	– – Of man-made textile materials	57	37
5702.39.00	– – Of other textile materials	57	37
	– Other, of pile construction, made up:		
5702.41.00	– – Of wool or of fine animal hair	57	37
5702.42.00	– – Of man-made textile materials	57	37
5702.49.00	– – Of other textile materials	57	37
	– Other, not of pile construction, not made up:		
5702.51.00	– – Of wool or of fine animal hair	57	37
5702.52.00	– – Of man-made textile materials	57	37
5702.59.00	– – Of other textile materials	57	37
	– Other, not of pile construction, made up:		
5702.91.00	– – Of wool or of fine animal hair	57	37
5702.92.00	– – Of man-made textile materials	57	37
5702.99.00	– – Of other textile materials	57	37
57.03	**Carpets and other textile floor coverings, tufted, whether or not made up:**		
5703.10.00	– Of wool or of fine animal hair	57	37
5703.20.00	– Of nylon or other polyamides	57	37
5703.30.00	– Of other man-made materials	57	37
5703.90.00	– Of other textile materials	57	37
57.04	**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:**		
5704.10.00	– Tiles, having a minimum surface area of $0.3m^2$	30	16
5704.90.00	– Other	30	16
57.05	**Other carpets and other textile floor coverings, whether or not made up:**		
5705.00.10	– – – Of felt or of nonwovens	30	16
5705.00.90	– – – Other	57	37

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 purposes 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 selvedges (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 appliqué 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.

NATIONAL NOTE

For duty purposes:—

(i) astrakhan classified under heading No. 58.01 when imported for the manufacture of gloves, and

(ii) cotton tape classified under heading No. 58.06 when imported for the manufacture of gloves and other narrow woven fabric classified also under heading No. 58.06 when imported for printing in Malta into labels and certified to this effect by the Director of Industry

shall be allowed free of import duty.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
58.01 (N)	**Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06:**		
5801.10.00	– Of wool or fine animal hair	30	16
	– Of cotton:		
5801.21.00	– – Uncut weft pile fabrics	30	16
5801.22.00	– – Cut corduroy	30	16
5801.23.00	– – Other weft pile fabrics	30	16
5801.24.00	– – Warp pile fabrics, èpinglè (uncut)	30	16
5801.25.00	– – Warp pile fabrics, cut	30	16
5801.26.00	– – Chenille fabrics	30	16
	– Of man-made fibres:		
5801.31.00	– – Uncut weft pile fabrics	30	16
5801.32.00	– – Cut corduroy	30	16
5801.33.00	– – Other weft pile fabrics	30	16
5801.34.00	– – Warp pile fabrics, épinglé (uncut)	30	16
5801.35.00	– – Warp pile fabrics, cut	30	16
5801.36.00	– – Chenille fabrics	30	16
5801.90.00	– Of other textile materials	30	16

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S. Code number	Goods	Rate of Duty General	E.E.C.
58.02	**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03:**		
	– Terry towelling and similar woven terry fabrics, of cotton:		
5802.11.00	– – Unbleached	30	16
5802.19.00	– – Other	30	16
5802.20.00	– Terry towelling and similar woven terry fabrics, of other materials	30	16
5802.30.00	– Tufted textile fabrics	30	16
58.03	**Gauze, other than narrow fabrics of heading No. 58.06:**		
5803.10.00	– Of cotton	30	16
5803.90.00	– Of other textile materials	30	16
58.04	**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs:**		
5804.10.00	– Tulles and other net fabrics	30	16
	– Mechanically made lace:		
	– – Of man-made fibres:		
5804.21.10	– – – Lace in the piece, exceeding 30 cm in width	30	16
5804.21.90	– – – Other	47	30.5
	– – Of other textile materials:		
5804.29.10	– – – Lace in the piece, exceeding 30 cm in width	30	16
5804.29.90	– – – Other	47	30.5
	– Hand-made lace:		
5804.30.10	– – – Lace in the piece, exceeding 30 cm in width	30	16
5804.30.90	– – – Other	47	30.5
58.05 00.00	**Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up**	57	37
58.06 (N)	**Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):**		
5806.10.00	– Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	30	16
5806.20.00	– Other woven fabrics, containing by weight 5% or more of elastomeric yarn, or rubber thread	30	16
	– Other woven fabrics:		
	– – Of cotton:		
5806.31.10	– – – Webbing	0	0
5806.31.90	– – – Other	30	16
	– – Of man-made fibres:		
5806.32.10	– – – Webbing	0	0
5806.32.90	– – – Other	30	16
	– – Of other textile materials:		
5806.39.10	– – – Webbing	0	0
5806.39.90	– – – Other	30	16
5806.40.00	– Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	30	16
58.07	**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered:**		

(N) Indicates rate of duty pertaining to this heading is affected by National Note.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
5807.10.00	– Woven	0	0
	– Other:		
5807.90.10	– – – Knitted or crocheted	47	30.5
5807.90.90	– – – Other	30	16
58.08	**Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles:**		
5808.10.00	– Braids in the piece	0	0
5808.90.00	– Other	0	0
58.09 00.00	**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included**	30	16
58.10	**Embroidery, in the piece, in strips or in motifs:**		
	– Embroidery without visible ground:		
5810.10.10	– – – In motifs	47	30.5
5810.10.90	– – – Other	30	16
	– Other embroidery:		
	– – Of cotton:		
5810.91.10	– – – In motifs	47	30.5
5810.91.90	– – – Other	30	16
	– – Of man-made fibres:		
5810.92.10	– – – In motifs	47	30.5
5810.92.90	– – – Other	30	16
	– – Of other textile materials:		
5810.99.10	– – – In motifs	47	30.5
5810.99.90	– – – Other	30	16
58.11 00.00	**Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10**	30	16

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, "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings Nos. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No. 58.08 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 a diameter of 7 mm, at a 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 bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 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, "rubberised textile fabrics" means:
   (a) textile fabrics impregnated, coated, covered or laminated with rubber,
      (i) weighing not more than 1 500 g/m^2; or
      (ii) weighing more than 1 500 g/m^2 and containing more than 50% by weight of textile material;
   (b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheated 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 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;
   (b) fabrics painted with designs (other than painted 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 remain classified in this heading;
   (d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;
   (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 used 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).

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
59.01	**Textile fabrics coated with gum or amylaceous 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:**		
5901.10.00	– Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	0	0
5901.90.00	– Other	0	0
59.02	**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:**		
5902.10.00	– Of nylon or other polyamides	0	0
5902.20.00	– Of polyesters	0	0
5902.90.00	– Other	0	0
59.03	**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02:**		
5903.10.00	– With polyvinyl chloride	0	0
5903.20.00	– With polyurethane	0	0
5903.90.00	– Other	0	0
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:**		
5904.10.00	– Linoleum	30	16
	– Other:		
5904.91.00	– – With a base consisting of needleloom felt or nonwovens	30	16
5904.92.00	– – With other textile base	30	16
59.05 00.00	**Textile wall coverings**	30	16
59.06	**Rubberised textile fabrics, other than those of heading No. 59.02:**		
5906.10.00	– Adhesive tape of a width not exceeding 20 cm	0	0
	– Other:		
5906.91.00	– – Knitted or crocheted	30	16
5906.99.00	– – Other	0	0
59.07	**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like:**		
5907.00.10	– – – Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	0	0
5907.00.90	– – – Other	30	16
59.08 00.00	**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated**	0	0
59.09 00.00	**Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials**	0	0
59.10 00.00	**Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material**	0	0

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
59.11	**Textile products and articles, for technical uses, specified in Note 7 to this Chapter:**		
5911.10.00	– 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	0	0
5911.20.00	– Bolting cloth, whether or not made up	0	0
	– 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):		
5911.31.00	– – Weighing less than 650 g/m^2	0	0
5911.32.00	– – Weighing 650 g/m^2 or more	0	0
5911.40.00	– Straining cloth of a kind used in oil presses or the like, including that of human hair	0	0
5911.90.00	– Other	0	0

Chapter 60

Knitted or 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. 58.07; 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 this Schedule any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

NATIONAL NOTE —
For the purpose of this chapter fabrics which are extensible 40% or more across the piece (measured on a Fletcher extensibility machine) at a strain of 3 kgms weight shall be allowed free of duty.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
60.01 (N)	**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted:**		
6001.10.00	– "Long pile" fabrics	30	16
	– Looped pile fabrics:		
6001.21.00	– – Of cotton	30	16
6001.22.00	– – Of man-made fibres	30	16
6001.29.00	– – Of other textile materials	30	16
	– Other:		
6001.91.00	– – Of cotton	30	16
6001.92.00	– – Of man-made fibres	30	16
6001.99.00	– – Of other textile materials	30	16
60.02 (N)	**Other knitted or crocheted fabrics:**		
6002.10.00	– Of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	30	16
6002.20.00	– Other, of a width not exceeding 30 cm	30	16
6002.30.00	– Of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	30	16
	– Other fabrics, warp knit (including those made on galloon machines):		
6002.41.00	– – Of wool or fine animal hair	30	16
6002.42.00	– – Of cotton	30	16
6002.43.00	– – Of man-made fibres	30	16
6002.49.00	– – Other	30	16
	– Other:		
6002.91.00	– – Of wool or fine animal hair	30	16
6002.92.00	– – Of cotton	30	16
6002.93.00	– – Of man-made fibres	30	16
6002.99.00	– – Other	30	16

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

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" include 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 must also be of corresponding or compatible size. "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 sleeveless garments.
5. For the purposes of heading No. 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 covers babies' napkins;
   (b) articles which are, prima facie, classifiable both in heading No. 61.11 and in other headings 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 piece, 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 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 jackets 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 must also 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 boy's 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.

NATIONAL NOTE

1. *For the purpose of this Chapter:*
   (a) goods shall, subject to sub-note (b), be deemed to be elastic or of elastic fibres if they consist of textile materials or textile fibres combined with rubber threads; and
   (b) goods shall not be deemed to be elastic by reason only for their containing rubber thread or elastic forming simply a supporting band.
2. *For the purposes of this Chapter, garments designed for left over right closure at the front shall be taken to have been designed for use exclusively as men's or boys' garments except garments that have a characteristic that shows that they were not designed for use, or were not designed for use exclusively, as men's or boys' garments. Babies' under garments is to be taken to mean those garments worn next to the skin and normally covered by other garments.*

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
61.01	**Men's 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:**		
	– Of wool or fine animal hair:		
6101.10.10	– – – Overcoats, car-coats, capes, cloaks and similar articles	47	30.5
6101.10.90	– – – Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	47	33
	– Of cotton:		
6101.20.10	– – – Overcoats, car-coats, capes, cloaks and similar articles	47	30.5
6101.20.90	– – – Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	47	33
	– Of man-made fibres:		
6101.30.10	– – – Overcoats, car-coats, capes, cloaks and similar articles	47	30.5
6101.30.90	– – – Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	47	33
	– Of other textile materials:		
6101.90.10	– – – Overcoats, car-coats, capes, cloaks and similar articles	47	30.5
6101.90.90	– – – Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	47	33
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:**		
	– Of wool or fine animal hair:		
6102.10.10	– – – Overcoats, car-coats, capes, cloaks and similar articles	47	30.5
6102.10.90	– – – Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	47	33
	– Of cotton:		
6102.20.10	– – – Overcoats, car-coats, capes, cloaks and similar articles	47	30.5
6102.20.90	– – – Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	47	33
	– Of man-made fibres:		
6102.30.10	– – – Overcoats, car-coats, capes, cloaks and similar articles	47	30.5
6102.30.90	– – – Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	47	33
	– Of other textile materials:		
6102.90.10	– – – Overcoats, car-coats, capes, cloaks and similar articles	47	30.5
6102.90.90	– – – Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	47	33
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:		
6103.11.00	– – Of wool or fine animal hair	47	30.5
6103.12.00	– – Of synthetic fibres	47	30.5
6103.19.00	– – Of other textile materials	47	30.5
	– Ensembles:		
6103.21.00	– – Of wool or fine animal hair	47	30.5
6103.22.00	– – Of cotton	47	30.5
6103.23.00	– – Of synthetic fibres	47	30.5
6103.29.00	– – Of other textile materials	47	30.5
	– Jackets and blazers:		
6103.31.00	– – Of wool or fine animal hair	47	33
6103.32.00	– – Of cotton	47	33
6103.33.00	– – Of synthetic fibres	47	33
6103.39.00	– – Of other textile materials	47	33

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
	– Trousers, bib and brace overalls, breeches and shorts:		
6103.41.00	– – Of wool or fine animal hair	47	30.5
6103.42.00	– – Of cotton	47	30.5
6103.43.00	– – Of synthetic fibres	47	30.5
6103.49.00	– – Of other textile materials	47	30.5
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:		
6104.11.00	– – Of wool or fine animal hair	47	30.5
6104.12.00	– – Of cotton	47	30.5
6104.13.00	– – Of synthetic fibres	47	30.5
6104.19.00	– – Of other textile materials	47	30.5
	– Ensembles:		
6104.21.00	– – Of wool or fine animal hair	47	30.5
6104.22.00	– – Of cotton	47	30.5
6104.23.00	– – Of synthetic fibres	47	30.5
6104.29.00	– – Of other textile materials	47	30.5
	– Jackets:		
6104.31.00	– – Of wool or fine animal hair	47	33
6104.32.00	– – Of cotton	47	33
6104.33.00	– – Of synthetic fibres	47	33
6104.39.00	– – Of other textile materials	47	33
	– Dresses:		
6104.41.00	– – Of wool or fine animal hair	47	30.5
6104.42.00	– – Of cotton	47	30.5
6104.43.00	– – Of synthetic fibres	47	30.5
6104.44.00	– – Of artificial fibres	47	30.5
6104.49.00	– – Of other textile materials	47	30.5
	– Skirts and divided skirts:		
6104.51.00	– – Of wool or fine animal hair	47	30.5
6104.52.00	– – Of cotton	47	30.5
6104.53.00	– – Of synthetic fibres	47	30.5
6104.59.00	– – Of other textile materials	47	30.5
	– Trousers, bib and brace overalls, breeches and shorts:		
6104.61.00	– – Of wool or fine animal hair	47	30.5
6104.62.00	– – Of cotton	47	30.5
6104.63.00	– – Of synthetic fibres	47	30.5
6104.69.00	– – Of other textile materials	47	30.5
61.05	**Men's or boys' shirts, knitted or crocheted:**		
6105.10.00	– Of cotton	47	30.5
6105.20.00	– Of man-made fibres	47	30.5
6105.90.00	– Of other textile materials	47	30.5
61.06	**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:**		
6106.10.00	– Of cotton	47	30.5
6106.20.00	– Of man-made fibres	47	30.5
6106.90.00	– Of other textile materials	47	30.5
61.07	**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:**		
	– Underpants and briefs:		
6107.11.00	– – Of cotton	27	13
6107.12.00	– – Of man-made fibres	27	13
6107.19.00	– – Of other textile materials	27	13

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
	– Nightshirts and pyjamas:		
6107.21.00	– – Of cotton	27	13
6107.22.00	– – Of man-made fibres	27	13
6107.29.00	– – Of other textile materials	27	13
	– Other:		
6107.91.00	– – Of cotton	47	30.5
6107.92.00	– – Of man-made fibres	47	30.5
6107.99.00	– – Of other textile materials	47	30.5
61.08	**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, néglegés, bathrobes, dressing gowns and similar articles, knitted or crocheted:**		
	– Slips and petticoats:		
6108.11.00	– – Of man-made fibres	27	13
6108.19.00	– – Of other textile materials	27	13
	– Briefs and panties:		
6108.21.00	– – Of cotton	27	13
6108.22.00	– – Of man-made fibres	27	13
6108.29.00	– – Of other textile materials	27	13
	– Nightdresses and pyjamas:		
6108.31.00	– – Of cotton	27	13
6108.32.00	– – Of man-made fibres	27	13
6108.39.00	– – Of other textile materials	27	13
	– Other:		
6108.91.00	– – Of cotton	47	30.5
6108.92.00	– – Of man-made fibres	47	30.5
6108.99.00	– – Of other textile materials	47	30.5
61.09	**T-shirts, singlets and other vests, knitted or crocheted:**		
	– Of cotton:		
6109.10.10	– – – T-shirts with one or more pockets, decorations or inscriptions	47	30.5
6109.10.90	– – – Other	27	13
	– Of other textile materials:		
6109.90.10	– – – T-shirts with one or more pockets, decorations or inscriptions	47	30.5
6109.90.90	– – – Other	27	13
61.10	**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:**		
6110.10.00	– Of wool or fine animal hair	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6110.20.00	– Of cotton	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6110.30.00	– Of man-made fibres	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6110.90.00	– Of other textile materials	47 but not less than 25c per piece	33 but not less than 21c7 per piece
61.11	**Babies' garments and clothing accessories, knitted or crocheted:**		
	– Of wool or fine animal hair:		
6111.10.10	– – – Under garments, pyjamas and other nightwear	27	13
6111.10.20	– – – Gloves, mittens, mitts and tights	47	30.5
6111.10.30	– – – Stockings, under stockings, socks, ankle-socks, sockettes and the like	47 but not less than 9c2 per pair	33 but not less than 6c7 per pair
6111.10.90	– – – Other	47 but not less than	33 but not less than

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
	– Of cotton:		
6111.20.10	– – – Under garments, pyjamas and other nightwear	27	13
6111.20.20	– – – Gloves, mittens, mitts and tights	47	30.5
6111.20.30	– – – Stockings, under stockings, socks, ankle-socks, sockettes and the like	47 but not less than 9c2 per pair	33 but not less than 6c7 per pair
6111.20.90	– – – Other	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– Of synthetic fibres:		
6111.30.10	– – – Under garments, pyjamas and other nightwear	27	13
6111.30.20	– – – Gloves, mittens, mitts and tights	47	30.5
6111.30.30	– – – Stockings, under stockings, socks, ankle-socks, sockettes and the like	47 but not less than 9c2 per pair	33 but not less than 6c7 per pair
6111.30.90	– – – Other	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– Of other textile materials:		
6111.90.10	– – – Under garments, pyjamas and other nightwear	27	13
6111.90.20	– – – Gloves, mittens, mitts and tights	47	30.5
6111.90.30	– – – Stockings, under stockings, socks, ankle-socks, sockettes and the like	47 but not less than 9c2 per pair	33 but not less than 6c7 per pair
6111.90.90	– – – Other	47 but not less than 25c per piece	33 but not less than 21c7 per piece
61.12	**Track suits. ski suits and swimwear, knitted or crocheted:**		
	– Track suits:		
6112.11.00	– – Of cotton	47	30.5
6112.12.00	– – Of synthetic fibres	47	30.5
6112.19.00	– – Of other textile materials	47	30.5
6112.20.00	– Ski suits	47	30.5
	– Men's or boys' swimwear:		
6112.31.00	– – Of synthetic fibres	47	30.5
6112.39.00	– – Of other textile materials	47	30.5
	– Women's or girls' swimwear:		
6112.41.00	– – Of synthetic fibres	47	30.5
6112.49.00	– – Of other textile materials	47	30.5
61.1300.00	**Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07**	47	30.5
61.14	**Other garments, knitted or crocheted:**		
6114.10.00	– Of wool or fine animal hair	47	30.5
6114.20.00	– Of cotton	47	30.5
6114.30.00	– Of man-made fibres	47	30.5
6114.90.00	– Of other textile materials	47	30.5
61.15	**Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted:**		
	– Panty hose and tights:		
	– – Of synthetic fibres, measuring per single yarn less than 67 decitex:		
6115.11.10	– – – Of elastic fabric	27	13
6115.11.90	– – – Other	47	30.5
	– – Of synthetic fibres, measuring per single yarn 67 decitex or more:		
6115.12.10	– – – Of elastic fabric	27	13
6115.12.90	– – – Other	47	30.5
	– – Of other textile materials:		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
6115.19.10	– – – Of elastic fabric	27	13
6115.19.90	– – – Other	47	30.5
	– Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:		
6115.20.10	– – Of man-made filament	47 but not less than 10c per pair	33 but not less than 8c3 per pair
6115.20.20	– – Of cotton	27	13
6115.20.30	– – Of elastic fabric	27	13
6115.20.90	– – Other	47 but not less than 9c2 per pair	33 but not less than 6c7 per pair
	– Other :		
6115.91.00	– – Of wool or fine animal hair	47 but not less than 9c2 per pair	33 but not less than 6c7 per pair
6115.92.00	– – Of cotton	47 but not less than 9c2 per pair	33 but not less than 6c7 per pair
6115.93.00	– – Of synthetic fibres	47 but not less than 9c2 per pair	33 but not less than 6c7 per pair
	– – Of other textile materials:		
6115.99.10	– – – Of elastic fabric	27	13
6115.99.90	– – – Other	47 but not less than 9c2 per pair	33 but not less than 6c7 per pair
61.16	**Gloves, mittens and mitts, knitted or crocheted:**		
	– Gloves impregnated, coated or covered with plastics or rubber:		
6116.10.10	– – – Goods, rubberised, other than fabric laminated with expanded or foam rubber	27	13
6116.10.90	– – – Other	47	30.5
	– Other:		
	– – Of wool or fine animal hair:		
6116.91.10	– – – Of elastic fabric	27	13
6116.91.90	– – – Other	47	30.5
	– – Of cotton:		
6116.92.10	– – – Of elastic fabric	27	13
6116.92.90	– – – Other	47	30.5
	– – Of synthetic fibres:		
6116.93.10	– – – Of elastic fabric	27	13
6116.93.90	– – – Other	47	30.5
	– – Of other textile materials:		
6116.99.10	– – – Of elastic fabric	27	13
6116.99.90	– – – Other	47	30.5
61.17	**Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:**		
6117.10.00	– Shawls, scarves, mufflers, mantillas, veils and the like	47	30.5
6117.20.00	– Ties, bow ties and cravats	47	30.5
	– Other accessories:		
6117.80.10	– – – Elastic or rubberised, other than fabric laminated with expanded or foam rubber	27	13
6117.80.90	– – – Other	47	30.5
	– Parts:		
	– – – Of elastic or rubberised fabric:		
6117.90.11	– – – – For gloves (including linings)	0	0
6117.90.19	– – – – Other	27	13
	– – – Other:		
6117.90.91	– – – – For gloves (including linings)	0	0
6117.90.99	– – – – Other	47	30.5

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 girls' suits, the skirt or divided skirt, the other garments being considered separately.

   The terms "suit" includes the following sets of garments, whether or not they fulfill 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 terms "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 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 must also 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 86 cm; 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 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 an anorak, wind-cheater, wind-jacket 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. 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). Handkerchiefs of which any side 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 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.

NATIONAL NOTES

1. *For the purposes of heading No. 62.03 men's shorts, slacks and jeans are those with a waist of 71 cm inclusive and bigger. Boys' shirts and slacks are those with a waist of 56 cm inclusive up to 71 cm exclusive. "Trews" (a type of children slacks) fall under sub-headings Nos. 6203.41.20, 6203.42.20, 6203.43.20 or 6203.49.20 if they are of a length of 80 cm or less.*
2. *For the purposes of heading No. 62.05, shirts of a metric size of 36 cm and over are to be classified as men's shirts.*

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
62.01	**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03:**		
	– Overcoats, raincoats, car-coats capes, cloaks and similar articles:		
6201.11.00	– – Of wool or fine animal hair	47	30.5
6201.12.00	– – Of cotton	47	30.5
6201.13.00	– – Of man-made fibres	47	30.5
6201.19.00	– – Of other textile materials	47	30.5
	– Other:		
6201.91.00	– – Of wool or fine animal hair	47	30.5
6201.92.00	– – Of cotton	47	30.5
6201.93.00	– – Of man-made fibres	47	30.5
6201.99.00	– – Of other textile materials	47	30.5
62.02	**Women's or girls' overcoats, car-coats, capes, cloaks, 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:		
6202.11.00	– – Of wool or fine animal hair	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6202.12.00	– – Of cotton	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6202.13.00	– – Of man-made fibres	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6202.19.00	– – Of other textile materials	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– Other:		
6202.91.00	– – Of wool or fine animal hair	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6202.92.00	– – Of cotton	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6202.93.00	– – Of man-made fibres	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6202.99.00	– – Of other textile materials	47 but not less than 25c per piece	33 but not less than 21c7 per piece
62.03	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):**		
	– Suits:		
6203.11.00	– – Of wool or fine animal hair	47	30.5
6203.12.00	– – Of synthetic fibres	47	30.5
6203.19.00	– – Of other textile materials	47	30.5
	– Ensembles:		
6203.21.00	– – Of wool or fine animal hair	47	30.5
6203.22.00	– – Of cotton	47	30.5
6203.23.00	– – Of synthetic fibres	47	30.5
6203.29.00	– – Of other textile materials	47	30.5
	– Jackets and blazers:		
6203.31.00	– – Of wool or fine animal hair	47	30.5
6203.32.00	– – Of cotton	47	30.5
6203.33.00	– – Of synthetic fibres	47	30.5

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
6203.39.00	– – Of other textile materials	47	30.5
	– Trousers, bib and brace overalls, breeches and shorts: – – Of wool or fine animal hair:		
6203.41.10	– – – Men's trousers, shorts, slacks and jeans	47 but not less than 35c per piece	33 but not less than 30c per piece
6203.41.20	– – – Boys' trousers, shorts, slacks and jeans	40 but not less than 20c per piece	26 but not less than 12c9 per piece
6203.41.90	– – – Other	47	30.5
	– – Of cotton:		
6203.42.10	– – – Men's trousers, shorts, slacks and jeans	47 but not less than 35c per piece	33 but not less than 30c per piece
6203.42.20	– – – Boys' trousers, shorts, slacks and jeans	40 but not less than 20c per piece	26 but not less than 12c9 per piece
6203.42.90	– – – Other	47	30.5
	– – Of synthetic fibres:		
6203.43.10	– – – Men's trousers, shorts, slacks and jeans	47 but not less than 35c per piece	33 but not less than 30c per piece
6203.43.20	– – – Boys' trousers, shorts, slacks and jeans	40 but not less than 20c per piece	26 but not less than 12c9 per piece
6203.43.90	– – – Other	47	30.5
	– – Of other textile materials:		
6203.49.10	– – – Men's trousers, shorts, slacks and jeans	47 but not less than 35c per piece	33 but not less than 30c per piece
6203.49.20	– – – Boys' trousers, shorts, slacks and jeans	40 but not less than 20c per piece	26 but not less than 12c9 per piece
6203.49.90	– – – Other	47	30.5
62.04	**Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):**		
	– Suits:		
6204.11.00	– – Of wool or fine animal hair	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.12.00	– – Of cotton	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.13.00	– – Of synthetic fibres	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.19.00	– – Of other textile materials	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– Ensembles:		
6204.21.00	– – Of wool or fine animal hair	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.22.00	– – Of cotton	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.23.00	– – Of synthetic fibres	47 but not less than 25c per piece	33 but not less than 21c7 per piece

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
6204.29.00	– – Of other textile materials	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– Jackets:		
6204.31.00	– – Of wool or fine animal hair	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.32.00	– – Of cotton	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.33.00	– – Of synthetic fibres	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.39.00	– – Of other textile materials	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– Dresses:		
6204.41.00	– – Of wool or fine animal hair	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.42.00	– – Of cotton	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.43.00	– – Of synthetic fibres	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.44.00	– – Of artificial fibres	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.49.00	– – Of other textile materials	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– Skirts and divided skirts:		
6204.51.00	– – Of wool or fine animal hair	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.52.00	– – Of cotton	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.53.00	– – Of synthetic fibres	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.59.00	– – Of other textile materials	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– Trousers, bib and brace overalls, breeches and shorts:		
6204.61.00	– – Of wool or fine animal hair	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.62.00	– – Of cotton	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.63.00	– – Of synthetic fibres	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6204.69.00	– – Of other textile materials	47 but not less than 25c per piece	33 but not less than 21c7 per piece
62.05	**Men's or boys' shirts:**		
	– Of wool or fine animal hair:		
6205.10.10	– – – Men's shirts with collars detached	47	30.5
6205.10.20	– – – Boys' shirts	47 but not less than 25c per piece	33 but not less than 21c7 per piece

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
6205.10.90	– – – Other men's shirts	47 but not less than 50c per piece	33 but not less than 42c9 per piece
	– Of cotton:		
6205.20.10	– – – Men's shirts with collars detached	47	30.5
6205.20.20	– – – Boys' shirts	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6205.20.90	– – – Other men's shirts	47 but not less than 50c per piece	33 but not less than 42c9 per piece
	– Of man-made fibres:		
6205.30.10	– – – Men's shirts with collars detached	47	30.5
6205.30.20	– – – Boys' shirts	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6205.30.90	– – – Other men's shirts	47 but not less than 50c per piece	33 but not less than 42c9 per piece
	– Of other textile materials:		
6205.90.10	– – – Men's shirts with collars detached	47	30.5
6205.90.20	– – – Boys' shirts	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6205.90.90	– – – Other men's shirts	47 but not less than 50c per piece	33 but not less than 42c9 per piece
62.06	**Women's or girls' blouses, shirts and shirt-blouses:**		
6206.10.00	– Of silk or silk waste	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6206.20.00	– Of wool or fine animal hair	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6206.30.00	– Of cotton	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6206.40.00	– Of man-made fibres	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6206.90.00	– Of other textile materials	47 but not less than 25c per piece	33 but not less than 21c7 per piece
62.07	**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:**		
	– Underpants and briefs:		
6207.11.00	– – Of cotton	40 but not less than 7c5 per piece	26 but not less than 5c per piece
6207.19.00	– – Of other textile materials	40 but not less than 7c5 per piece	26 but not less than 5c per piece
	– Nightshirts and pyjamas:		
	– – Of cotton:		
6207.21.10	– – – Pyjamas	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6207.21.90	– – – Other	47	30.5
	– – Of man-made fibres:		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
6207.22.10	– – – Pyjamas	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6207.22.90	– – – Other	47	30.5
	– – Of other textile materials:		
6207.29.10	– – – Pyjamas	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6207.29.90	– – – Other	47	30.5
	– Other:		
6207.91.00	– – Of cotton	47	30.5
6207.92.00	– – Of man-made fibres	47	30.5
6207.99.00	– – Of other textile materials	47	30.5
62.08	**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles:**		
	– Slips and petticoats:		
6208.11.00	– – Of man-made fibres	47	30.5
6208.19.00	– – Of other textile materials	47	30.5
	– Nightdresses and pyjamas:		
6208.21.00	– – Of cotton	47	30.5
6208.22.00	– – Of man-made fibres	47	30.5
6208.29.00	– – Of other textile materials	47	30.5
	– Other:		
	– – Of cotton:		
6208.91.10	– – – Singlets and other vests; briefs, panties and similar articles	47	30.5
6208.91.60	– – – Négligés, bathrobes, dressing gowns and similar articles	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– – Of man-made fibres:		
6208.92.10	– – – Singlets and other vests; briefs, panties and similar articles	47	30.5
6208.92.60	– – – Négligés, bathrobes, dressing gowns and similar articles	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– – Of other textile materials:		
6208.99.10	– – – Singlets and other vests; briefs, panties and similar articles	47	30.5
6208.99.60	– – – Négligés, bathrobes, dressing gowns and similar articles	47 but not less than 25c per piece	33 but not less than 21c7 per piece
62.09	**Babies' garments and clothing accessories:**		
	– Of wool or fine animal hair:		
6209.10.10	– – – Babies' napkins	27	13
6209.10.20	– – – Under-garments, pyjamas and other nightwear	47	30.5
	– – – Other:		
6209.10.91	– – – – Clothing accessories including bibs	0	0
6209.10.99	– – – – Other	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– Of cotton:		
6209.20.10	– – – Babies' napkins	27	13
6209.20.20	– – – Under-garments, pyjamas and other nightwear	47	30.5
	– – – Other:		
6209.20.91	– – – – Clothing accessories including bibs	0	0
6209.20.99	– – – – Other	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– Of synthetic fibres:		
6209.30.10	– – – Babies' napkins	27	13

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
6209.30.20	– – – Under-garments, pyjamas and other nightwear	47	30.5
	– – – Other:		
6209.30.91	– – – – Clothing accessories including bibs	0	0
6209.30.99	– – – – Other	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– Of other textile materials:		
6209.90.10	– – – Babies' napkins	27	13
6209.90.20	– – – Under-garments, pyjamas and other nightwear	47	30.5
	– – – Other:		
6209.90.91	– – – – Clothing accessories including bibs	0	0
6209.90.99	– – – – Other	47 but not less than 25c per piece	33 but not less than 21c7 per piece
62.10	**Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07:**		
6210.10.00	– Of fabrics of headings Nos. 56.02 or 56.03	30	16
6210.20.00	– Other garments, of the type described in subheadings Nos. 62.01 11.00 to 62.01 19.00	47	30.5
6210.30.00	– Other garments, of the type described in subheadings Nos. 62.02 11.00 to 62.02 19.00	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– Other men's or boys' garments:		
6210.40.10	– – – Men's trousers, shorts, slacks and jeans	47 but not less than 35c per piece	33 but not less than 30c per piece
6210.40.20	– – – Boys' trousers, shorts, slacks and jeans	40 but not less than 20c per piece	26 but not less than 12c9 per piece
6210.40.90	– – – Other	47	30.5
6210.50.00	– Other women's or girls' garments	47 but not less than 25c per piece	33 but not less than 21c7 per piece
62.11	**Track suits, ski suits and swimwear; other garments:**		
	– Swimwear:		
6211.11.00	– – Men's or boys'	47	30.5
6211.12.00	– – Women's or girls'	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6211.20.00	– Ski suits:	47 but not less than 25c per piece	33 but not less than 21c7 per piece
	– Other garments, men's or boys':		
6211.31.00	– – Of wool or fine animal hair	47	30.5
6211.32.00	– – Of cotton	47	30.5
6211.33.00	– – Of man-made fibres	47	30.5
6211.39.00	– – Of other textile materials	47	30.5
	– Other garments, women's or girls':		
6211.41.00	– – Of wool or fine animal hair	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6211.42.00	– – Of cotton	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6211.43.00	– – Of man-made fibres	47 but not less than 25c per piece	33 but not less than 21c7 per piece

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
6211.49.00	– – Of other textile materials	47 but not less than 25c per piece	33 but not less than 21c7 per piece
62.12	**Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:**		
6212.10.00	– Brassières	47 but not less than 10c per piece	33 but not less than 8c7 per piece
6212.20.00	– Girdles and panty-girdles	47	30.5
6212.30.00	– Corselettes	47	30.5
6212.90.00	– Other	47	30.5
62.13	**Handkerchiefs:**		
6213.10.00	– Of silk or silk waste	47	30.5
6213.20.00	– Of cotton	47	30.5
6213.90.00	– Of other textile materials	47	30.5
62.14	**Shawls, scarves, mufflers, mantillas, veils and the like:**		
6214.10.00	– Of silk or silk waste	47	30.5
6214.20.00	– Of wool or fine animal hair	47	30.5
6214.30.00	– Of synthetic fibres	47	30.5
6214.40.00	– Of artificial fibres	47	30.5
6214.90.00	– Of other textile materials	47	30.5
62.15	**Ties, bow ties and cravats:**		
	– Of silk or silk waste:		
6215.10.10	– – – Ties	47 but not less than 5c per piece	33 but not less than 4c2 per piece
6215.10.90	– – – Other	47	30.5
	– Of man-made fibres:		
6215.20.10	– – – Ties	47 but not less than 5c per piece	33 but not less than 4c2 per piece
6215.20.90	– – – Other	47	30.5
	– Of other textile materials:		
6215.90.10	– – – Ties	47 but not less than 5c per piece	33 but not less than 4c2 per piece
6215.90.90	– – – Other	47	30.5
62.16 00.00	**Gloves, mittens and mitts**	47	30.5
62.17	**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12:**		
	– Accessories:		
6217.10.10	– – – Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, muffs, sleeve protectors, pockets):	0	0
6217.10.20	– – – Epaulettes, brassards and the like	0	0
6217.10.30	– – – Frogs, lanyards and the like	0	0
6217.10.40	– – – Men's and boys' collars, shirt fronts and cuffs	47	30.5
6217.10.50	– – – Belts	47	30.5
6217.10.60	– – – Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments	27	13
6217.10.90	– – – Other	47	30.5
	– Parts:		
6217.90.10	– – – Pre-cut interlinings for collars and cuffs	0	0

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
6217.90.20	– – – Parts of gloves, mittens and mitts, parts of stockings, socks and sockettes	0	0
6217.90.30	– – – Removable linings for raincoats and similar articles	0	0
6217.90.40	– – – Men's and boys' collars, shirt fronts and cuffs	47	30.5
6217.90.50	– – – Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces; yokes and similar accessories and trimmings for women's and girls' garments	27	13
6217.90.90	– – – Other	47	30.5

Chapter 63

Other made up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags

NOTES —

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.

NATIONAL NOTE. Goods classified under heading No. 63.07 imported for agricultural use, and goods classified under heading No. 63.09 imported for industrial production shall be allowed free of import duty.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
	I. OTHER MADE UP TEXTILE ARTICLES		
63.01	**Blankets and travelling rugs:**		
	– Electric blankets:		
6301.10.10	– – – Of knitted or crocheted material	47	30.5
6301.10.90	– – – Other	37	23
	– Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair:		
6301.20.10	– – – Knitted or crocheted	47	30.5
6301.20.90	– – – Other	37	23
	– Blankets (other than electric blankets) and travelling rugs, of cotton:		
6301.30.10	– – – Knitted or crocheted	47	30.5
6301.30.90	– – – Other	37	23
	– Blankets (other than electric blankets) and travelling rugs, of synthetic fibres:		
6301.40.10	– – – Knitted or crocheted	47	30.5
6301.40.20	– – – Of nonwovens	30	16
6301.40.90	– – – Other	37	23
	– Other blankets and travelling rugs:		
6301.90.10	– – – Knitted or crocheted	47	30.5
6301.90.20	– – – Of nonwovens	30	16
6301.90.90	– – – Other	37	23
63.02	**Bed linen, table linen, toilet linen and kitchen linen:**		
6302.10.00	– Bed linen, knitted or crocheted	47	30.5
	– Other bed linen, printed:		
	– – Of cotton:		
6302.21.10	– – – Bed sheets	37 but not less than 25c per piece	23 but not less than 16c3 per piece

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
6302.21.20	- - - Pillow-cases	37 but not less than 3c7 per piece	23 but not less than 2c5 per piece
6302.21.90	- - - Other	37	23
	- - Of man-made fibres:		
6302.22.10	- - - Of nonwovens	30	16
	- - - Other:		
6302.22.91	- - - - Bed sheets	37 but not less than 25c per piece	23 but not less than 16c3 per piece
6302.22.92	- - - - Pillow-cases	37 but not less than 3c7 per piece	23 but not less than 2c5 per piece
6302.22.99	- - - - Other	37	23
	- - Of other textile materials:		
6302.29.10	- - - Bed sheets	37 but not less than 25c per piece	23 but not less than 16c3 per piece
6302.29.20	- - - Pillow-cases	37 but not less than 3c7 per piece	23 but not less than 2c5 per piece
6302.29.90	- - - Other	37	23
	- Other bed linen:		
	- - Of cotton:		
6302.31.10	- - - Bed sheets	37 but not less than 25c per piece	23 but not less than 16c3 per piece
6302.31.20	- - - Pillow-cases	37 but not less than 3c7 per piece	23 but not less than 2c5 per piece
6302.31.90	- - - Other	37	23
	- - Of man-made fibres:		
6302.32.10	- - Of nonwovens	30	16
	- - - Other:		
6302.32.91	- - - - Bed sheets	37 but not less than 25c per piece	23 but not less than 16c3 per piece
6302.32.92	- - - - Pillow-cases	37 but not less than 3c7 per piece	23 but not less than 2c5 per piece
6302.32.99	- - - - Other	37	23
	- - Of other textile materials:		
6302.39.10	- - - Bed sheets	37 but not less than 25c per piece	23 but not less than 16c3 per piece
6302.39.20	- - - Pillow-cases	37 but not less than 3c7 per piece	23 but not less than 2c5 per piece
6302.39.90	- - - Other	37	23
6302.40.00	- Table linen, knitted or crocheted	47	30.5
	- Other table linen:		
6302.51.00	- - Of cotton	37	23
6302.52.00	- - Of flax	37	23
	- - Of man-made fibres:		
6302.53.10	- - - Of nonwovens	30	16
6302.53.90	- - - Other	37	23

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
6302.59.00	– – Of other textile materials	37	23
	– Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton:		
	– – – Towels:		
6302.60.11	– – – – Knitted	47 but not less than 25c per piece	33 but not less than 21c7 per piece
6302.60.19	– – – – Other as under:—		
	(a) Up to .37 sq. metres exclusive	37 but not less than 3c3 per piece	23 but not less than 2c per piece
	(b) .37 sq. metres and more	37 but not less than 5c per piece	23 but not less than 3c3 per piece
6302.60.90	– – – Other	37	23
	– Other:		
	– – Of cotton:		
6302.91.10	– – – Knitted or crocheted:	47	30.5
6302.91.90	– – – Other	37	23
	– – Of flax:		
6302.92.10	– – – Knitted or crocheted	47	30.5
6302.92.90	– – – Other	37	23
	– – Of man-made fibres:		
6302.93.10	– – – Knitted or crocheted	47	30.5
6302.93.20	– – – Of nonwovens	30	16
6302.93.90	– – – Other	37	23
	– – Of other textile materials:		
6302.99.10	– – – Knitted or crocheted	47	30.5
6302.99.90	– – – Other	37	23
63.03	**Curtains (including drapes) and interior blinds; curtain or bed valances:**		
	– Knitted or crocheted:		
6303.11.00	– – Of cotton	47	30.5
6303.12.00	– – Of synthetic fibres	47	30.5
6303.19.00	– – Of other textile materials:	47	30.5
	– Other:		
6303.91.00	– – Of cotton	37	23
	– – Of synthetic fibres:		
6303.92.10	– – – Nonwovens	30	16
6303.92.90	– – – Other	37	23
	– – Of other textile materials:		
6303.99.10	– – – Of nonwovens	30	16
6303.99.90	– – – Other	37	23
63.04	**Other furnishing articles, excluding those of heading No. 94.04:**		
	– Bedspreads:		
6304.11.00	– – Knitted or crocheted	47	30.5
	– – Other:		
6304.19.10	– – – Nonwovens	30	16
6304.19.90	– – – Other	37	23
	– Other:		
6304.91.00	– – Knitted or crocheted	47	30.5
6304.92.00	– – Not knitted or crocheted, of cotton	37	23
6304.93.00	– – Not knitted or crocheted, of synthetic fibres	37	23
	– – Not knitted or crocheted, of other textile materials:		

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
6304.99.10	– – – Of nonwovens or of felt	30	16
6304.99.90	– – – Other	37	23
63.05	**Sacks and bags, of a kind used for the packing of goods:**		
	– Of jute or of other textile bast fibres of heading No. 53.03:		
6305.10.10	– – – Knitted or crocheted	47	30.5
6305.10.90	– – – Other	0	0
	– Of cotton:		
6305.20.10	– – – Knitted or crocheted	47	30.5
6305.20.90	– – – Other	30	16
	– Of man-made textile materials:		
	– – Of polyethylene or polypropylene strip or the like:		
6305.31.10	– – – Knitted or crocheted	47	30.5
6305.31.90	– – – Other	0	0
	– – Other:		
6305.39.10	– – – Knitted or crocheted	47	30.5
6305.39.20	– – – Of nonwovens	30	16
6305.39.90	– – – Other	0	0
	– Of other textile materials:		
6305.90.10	– – – Knitted or crocheted	47	30.5
6305.90.90	– – – Other	0	0
63.06	**Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods:**		
	– Tarpaulins, awnings and sunblinds:		
6306.11.00	– – Of cotton	37	23
6306.12.00	– – Of synthetic fibres	37	23
6306.19.00	– – Of other textile materials	37	23
	– Tents:		
6306.21.00	– – Of cotton	37	23
6306.22.00	– – Of synthetic fibres	37	23
6306.29.00	– – Of other textile materials	37	23
	– Sails:		
6306.31.00	– – Of synthetic fibres	37	23
6306.39.00	– – Of other textile materials	37	23
	– Pneumatic mattresses:		
6306.41.00	– – Of cotton	37	23
6306.49.00	– – Of other textile materials	37	23
	– Other:		
6306.91.00	– – Of cotton	37	23
	– – Of other textile materials:		
6306.99.10	– – – Of nonwovens	30	16
6306.99.90	– – – Other	37	23
63.07 (N)	**Other made up articles, including dress patterns:**		
	– Floor-cloths, dish-cloths, dusters and similar cleaning cloths:		
6307.10.10	– – – Knitted or crocheted	47	30.5
6307.10.20	– – – Articles of nonwovens or of felt	30	16
6307.10.90	– – – Other	37	23
	– Life-jackets and life-belts:		
6307.20.10	– – – Knitted or crocheted	47	30.5
6307.20.20	– – – Of elastic or rubberised fabric	27	13

(N) Indicates that the rate of duty pertaining to this heading is effected by National Note.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
6307.20.90	– – – Other	37	23
	– Other:		
6307.90.10	– – – Dress patterns, loop ends for sanitary towels and mattress tufts	0	0
	– – – Other:		
6307.90.91	– – – – Knitted or crocheted	47	30.5
6307.90.92	– – – – Of elastic or rubberised fabric	27	13
6307.90.93	– – – – Of nonwovens or of felt	30	16
6307.90.99	– – – – Other	37	23
	II. SETS		
63.08 00.00	**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 textile articles, put up in packings for retail sale**	37	23
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
63.09 00.00 (N)	**Worn clothing and other worn articles**	**47**	**30.5**
63.10	**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:**		
6310.10.00	– Sorted	0	0
6310.90.00	– Other	0	0

(N) Indicates that the rate of duty pertaining to this heading is effected by National Note.

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 such articles

NOTES —

1. This Chapter does not cover:
   (a) footwear without applied soles, of textile materials (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 attachements.

SUBHEADING NOTE —

1. For the purposes of subheadings Nos. 6402.11.00, 6402.19.00, 6403.11.00, 6403.19.00, 6404.11.00, 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.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
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:**		
6401.10.00	– Footwear incorporating a protective metal toe-cap	40	30
	– Other footwear:		
6401.91.00	– – Covering the knee	40	30
6401.92.00	– – Covering the ankle but not covering the knee	40	30
6401.99.00	– – Other	40	30
64.02	**Other footwear with outer soles and uppers of rubber or plastics:**		
	– Sports footwear:		
6402.11.00	– – Ski-boots and cross-country ski footwear	40	30
6402.19.00	– – Other	40	30
6402.20.00	– Footwear with upper straps or thongs assembled to the sole by means of plugs	40	30
6402.30.00	– Other footwear, incorporating a protective metal toe-cap	40	30
	– Other footwear:		
6402.91.00	– – Covering the ankle	40	30
6402.99.00	– – Other	40	30
64.03	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:**		
	– Sports footwear:		
6403.11.00	– – Ski-boots and cross-country ski footwear	40	30
6403.19.00	– – Other	40	30
6403.20.00	– Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	40	30

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
6403.30.00	– Footwear made on a base or platform of wood, not having an inner sole or a protection metal toe-cap	40	30
6403.40.00	– Other footwear, incorporating a protective metal toe-cap	40	30
	– Other footwear with outer soles of leather:		
6403.51.00	– – Covering the ankle	40	30
6403.59.00	– – Other	40	30
	– Other footwear:		
6403.91.00	– – Covering the ankle	40	30
6403.99.00	– – Other	40	30
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:		
6404.11.0	– – Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	40	30
6404.19.00	– – Other	40	30
6404.20.00	– Footwear with outer soles of leather or composition leather	40	30
64.05	**Other footwear:**		
6405.10.00	– With uppers of leather or composition leather	40	30
6405.20.00	– With uppers of textile materials	40	30
6405.90.00	– Other	40	30
64.06	**Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:**		
	– Uppers and parts thereof, other than stiffeners:		
6406.10.10	– – – Of leather	40	30
6406.10.90	– – – Of other material	0	0
6406.20.00	– Outer soles and heels, of rubber or plastics	0	0
	– Other:		
6406.91.00	– – Of wood	0	0
	– – Of other materials:		
6406.99.10	– – – Gaiters, leggings and similar articles, and parts thereof	37	23
6406.99.90	– – – Other	0	0

Chapter 65

Headgear and parts thereof

NOTES —

1. This Chapter does not cover:
   (a) worn headgear of heading No. 63.09;
   (b) asbestos 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.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
65.01 00.00	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateux and manchons (including slit manchome), of felt** .	0	0
65.02 00.00	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed**	0	0
65.03 00.00	**Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01 00.00, whether or not lined or trimmed** .	47	30.5
65.04 00.00	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed**	47	30.5
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 material, whether or not lined or trimmed:**		
6505.10.00	– Hair nets	47	30.5
6505.90.00	– Other	47	30.5
65.06	**Other headgear, whether or not lined of trimmed:**		
6506.10.00	– Safety headgear	47	30.5
	– Other:		
6506.91.00	– – Of rubber or of plastics	47	30.5
6506.92.00	– – Of furskin	47	30.5
6506.99.00	– – Of other materials	47	30.5
65.07 00.00	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinestraps, for headgear**	47	30.5

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.

H.S Code number	*Goods*	*Rate of Duty*	
		General	*E.E.C.*
66.01	**Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas:**		
6601.10.00	– Garden or similar umbrellas	47	30.5
	– Other:		
6601.91.00	– – Having a telescopic shaft	47	30.5
6601.99.0	– – Other	47	30.5
66.02 00.00	**Walking-sticks, seat-sticks, whips, riding-crops and the like**	47	30.5
66.03	**Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02 00.00:**		
6603.10.00	– Handles and knobs	47	30.5
6603.20.00	– Umbrellas frames, including frames mounted on shafts (sticks)	47	30.5
6603.90.00	– Other	47	30.5

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-nets (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 example, bedding 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 artricles 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.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
67.01 00.00	**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)**	47	30.5
67.02	**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:**		
6702.10.00	– Of plastics	47	30.5
6702.90.00	– Of other materials	47	30.5
67.03 00.00	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs and the like**	47	30.5
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:		
6704.11.00	– – Complete wigs	47	30.5
6704.19.00	– – Other	47	30.5
6704.20.00	– Of human hair	47	30.5
6704.90.00	– Of other materials	47	30.5

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 stones 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);
   (ij) articles of Chapter 91 (for example, clocks and clock cases);
   (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated 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, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

NATIONAL NOTE

Steatite balls classified under subheading No. 68.02.99.00 imported for industrial production shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
68.01 00.00	**Setts, curbstones and flagstones, of natural stone (except slate)**	0	0
68.02 (N)	**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01 00.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate):**		
	– 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 7 cm; artificially coloured granules, chippings and powder:		
6802.10.10	– – – Articles of slate	37	23
6802.10.90	– – – Other	80	60
	– Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
6802.21.00	– – Marble, travertine and alabaster	80	60
6802.22.00	– – Other calcareous stone	80	60
6802.23.00	– – Granite	80	60
6802.29.00	– – Other stone	80	60
	– Other:		
6802.91.00	– – Marble, travertine and alabaster	80	60
6802.92.00	– – Other calcareous stone	80	60
6802.93.00	– – Granite	80	60
6802.99.00	– – Other stone	80	60

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
68.03 00.00	**Worked slate and articles of slate or of agglomerated slate**	37	23
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:**		
6804.10.00	– Millstones and grindstones for milling, grinding or pulping	0	0
	– Other millstones, grindstones, grinding wheels and the like:		
6804.21.00	– – Of agglomerated synthetic or natural diamond	0	0
6804.22.00	– – Of other agglomerated abrasives or of ceramics	0	0
6804.23.00	– – Of natural stone	0	0
6804.30.00	– Hand sharpening or polishing stones	0	0
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:**		
6805.10.00	– On a base of woven textile fabric only	0	0
6805.20.00	– On a base of paper or paperboard only	0	0
6805.30.00	– On a base of other materials	0	0
68.06	**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of Chapter 69:**		
6806.10.00	– Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	0	0
6806.20.00	– Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0	0
6806.90.00	– Other	0	0
68.07	**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):**		
6807.10.00	– In rolls	15	9.7
6807.90.00	– Other	15	9.7
68.08 00.00	**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**	**10**	**6.5**
68.09	**Articles of plaster or of compositions based on plaster:**		
	– Boards, sheets, panels, tiles and similar articles, not ornamented:		
6809.11.00	– – Faced or reinforced with paper or paperboard only	15	9.7
6809.19.00	– – Other	15	9.7
	– Other articles:		
6809.90.10	– – – Statues, figurines, and other ornamental ware	47	30.5
6809.90.90	– – – Other	15	9.7
68.10	**Articles of cement, of concrete or of artificial stone, whether or not reinforced:**		
	– Tiles, flagstones, bricks and similar articles:		
6810.11.00	– – Building blocks and bricks	27	13
	– – Other:		
6810.19.10	– – – Cement tiles (whether or not containing marble) of the type made locally and usually intended for flooring	80	60
6810.19.90	– – – Other	27	13
6810.20.00	– Pipes	27	13
	– Other articles:		
6810.91.00	– – Prefabricated structural components for building or civil engineering	27	13

H.S Code number	Goods	Rate of Duty General	E.E.C.
	– – Other:		
6810.99.10	– – – Statues, figurines and other ornamental ware	80	60
6810.99.90	– – – Other	27	13
68.11	**Articles of asbestos-cement, of cellulose fibre-cement or the like:**		
6811.10.00	– Corrugated sheets	27	13
6811.20.00	– Other sheets, panels, tiles and similar articles	27	13
6811.30.00	– Tubes, pipes and tube or pipe fittings	27	13
6811.90.00	– Other articles	27	13
68.12	**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13:**		
6812.10.00	– Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	0	0
6812.20.00	– Yarn and thread	0	0
6812.30.00	– Cords and string, whether or not plaited	0	0
6812.40.00	– Woven or knitted fabric	0	0
6812.50.00	– Clothing, clothing accessories, footwear and headgear	0	0
6812.60.00	– Paper, millboard and felt	0	0
6812.70.00	– Compressed asbestos fibre jointing, in sheets or rolls	0	0
6812.90.00	– Other	0	0
68.13	**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads-, not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:**		
6813.10.00	– Brake linings and pads	27	13
6813.90.00	– Other	27	13
68.14	**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:**		
6814.10.00	– Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	0	0
6814.90.00	– Other	0	0
68.15	**Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:**		
6815.10.00	– Non-electrical articles of graphite or other carbon	0	0
	– Articles of peat:		
6815.20.10	– – – Statues, figurines and other ornamental ware	80	60
6815.20.90	– – – Other	0	0
	– Other articles:		
	– – Containing magnesite, dolomite or chromite:		
6815.91.10	– – – Statues, figurines and other ornamental ware	80	60
6815.91.90	– – – Other	0	0
6815.99.00	– – Other:		
6815.99.10	– – – Statues, figurines and other ornamental ware	80	60
6815.99.90	– – – Other	0	0

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 classified 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) cermets of heading No. 81.13;
   (d) articles of Chapter 82;
   (e) electric 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 fittings, prefabricated buildings);
   (ij) articles of Chapter 95 (for example, toys, games and sports requisites);
   (k) articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes); or
   (l) articles of Chapter 97 (for example, works of art).

H.S Code number	*Goods*	*Rate of Duty* General	E.E.C.
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS		
69.01 00.00	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths**	0	0
69.02	**Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths:**		
6902.10.00	– Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3	0	0
6902.20.00	– Containing by weight more than 50% of aluminium (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	0	0
6902.90.00	– Other	0	0
69.03	**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths:**		
6903.10.00	– Containing by weight more than 50% of graphite or other forms of carbon or of a mixtures of these products	0	0
6903.10.00	– Containing by weight more than 50% of graphite or other forms of carbon or of a mixtures of these products	0	0
6903.90.00	– Other	0	0
	II. OTHER CERAMIC PRODUCTS		
69.04	**Ceramic building bricks, flooring blocks, support or filler tiles and the like:**		
6904.10.00	– Building bricks	27	13
6904.90.00	– Other	27	13
69.05	**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:**		
6905.10.00	– Roofing tiles	27	13
6905.90.00	– Other	27	13
69.06 00.00	**Ceramic pipes, conduits, guttering and pipe fittings**	27	13
69.07	**Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:**		
6907.10.00	– 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	27	13
6907.90.00	– Other	27	13

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
69.08	**Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:**		
6908.10.00	– 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	27	13
6908.90.00	– Other	27	13
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:		
6909.11.00	– – Of porcelain or china	0	0
6909.19.00	– – Other	0	0
6909.90.00	– Other	0	0
69.10	**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:**		
6910.10.00	– Of porcelain or china	27	13
6910.90.00	– Other	27	13
69.11	**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:**		
6911.10.00	– Tableware and kitchenware	27	13
6911.90.00	– Other	27	13
69.12 00.00	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china**	27	13
69.13	**Statuettes and other ornamental ceramic articles:**		
6913.10.00	– Of porcelain or china	80	60
6913.90.00	– Other	80	60
69.14	**Other ceramic articles:**		
6914.10.00	– Of porcelain or china	47	30.5
6914.90.00	– Other	47	30.5

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 nameplates 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 purpose 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) "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 improves 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 60% by weight;
   (b) mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

   Mineral wools which do not comply with the above specifications fall in heading No. 68.06.
5. Throughout this Schedule, the expression "glass" includes fused quartz and other fused silica.

SUBHEADING NOTE

1. For the purposes of subheadings Nos.7013.21.00, 7013.31.00 and 7013.91.00, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

NATIONAL NOTE

For duty purposes goods classified in sub-headings Nos. 7016.10.00 and 7018.90.10 which fall in any of the categories (i) to (iv) mentioned hereunder shall be allowed free of import duty.

(i) Parts of industrial machinery;
(ii) Agricultural and fishing implements;
(iii) Parts and accessories for industrial production;
(iv) Packing materials, packing and parts of packing not manufactured in Malta and certified to this effect by the Director of Industry.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
70.01 00.00	**Cullet and other waste and scrap of glass; glass in the mass**	0	0
70.02	**Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked:**		
7002.10.00	– Balls	0	0
7002.20.00	– Rods	0	0
	– Tubes:		
7002.31.00	– – Of fused quartz or other fused silica	0	0
7002.32.00	– – Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0° C to 300° C	0	0
7002.39.00	– – Other	0	0
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:		
	– – Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer:		
7003.11.10	– – – Of optical glass	0	0
7003.11.90	– – – Other	27	13
	– – Other:		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
7003.19.10	– – – Of optical glass	0	0
7003.19.90	– – – Other	27	13
7003.20.00	– Wired sheets	27	13
7003.30.00	– Profiles	27	13
70.04	**Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked:**		
	– Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer:		
7004.10.10	– – – Optical glass	0	0
7004.10.90	– – – Other	27	13
	– Other glass:		
7004.90.10	– – – Optical glass	0	0
7004.90.90	– – – Other	27	13
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:**		
	– Non-wired glass, having an absorbent or reflecting layer:		
7005.10.10	– – – Optical glass	0	0
7005.10.90	– – – Other	27	13
	– Other non-wired glass:		
	– – Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		
7005.21.10	– – – Optical glass	0	0
7005.21.90	– – – Other	27	13
	– – Other:		
7005.29.10	– – – Optical glass	0	0
7005.29.90	– – – Other	27	13
7005.30.00	– Wired glass	27	13
70.06	**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:**		
7006.00.10	– – – Optical glass	0	0
7006.00.90	– – – Other	27	13
70.07	**Safety glass, consisting of toughened (tempered) or laminated glass:**		
	– Toughened (tempered) safety glass:		
7007.11.00	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	27	13
7007.19.00	– – Other	27	13
	– Laminated safety glass:		
7007.21.00	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	27	13
7007.29.00	– – Other	27	13
70.08 00.00	**Multiple-walled insulating units of glass**	27	13
70.09	**Glass, mirrors, whether or not framed, including rear-view mirrors:**		
7009.10.00	– Rear-view mirrors for vehicles	47	30.5
	– Other:		
7009.91.00	– – Unframed	47	30.5
7009.92.00	– – Framed	47	30.5
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:**		
7010.10.00	– Ampoules	0	0
	– Other:		
7010.90.10	– – – Preserving jars	27	13
7010.90.90	– – – Other	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
70.11	**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:**		
7011.10.00	– For electric lighting	0	0
7011.20.00	– For cathode-ray tubes	0	0
7011.90.00	– Other	0	0
70.1200.00	**Glass inners for vacuum flasks or for other vacuum vessels**	0	0
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):**		
	– Of glass-ceramics:		
7013.10.10	– – – Glassware for indoor decoration	80	60
7013.10.90	– – – Other	27	13
	– Drinking glasses other than of glass-ceramics:		
7013.21.00	– – Of lead crystal	80	60
7013.29.00	– – Other	27	13
	– Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
7013.31.00	– – Of lead crystal	80	60
7013.32.00	– – Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0° C to 300 ° C	27	13
7013.39.00	– – Other	27	13
	– Other glassware:		
7013.91.00	– – Of lead crystal	80	60
	– – Other:		
7013.99.10	– – – Glassware for indoor decoration	80	60
7013.99.90	– – – Other	27	13
70.14	**Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked:**		
7014.00.10	– – – Of optical glass	0	0
7014.00.90	– – – Other	80	60
70.15	**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses:**		
7015.10.00	– Glasses for corrective spectacles	0	0
7015.90.00	– Other	27	13
70.16 (N)	**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded 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 backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:**		
7016.10.00	– Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	27	13
7016.90.00	– Other	27	13
70.17	**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:**		
7017.10.00	– Of fused quartz or other fused silica	0	0
7017.20.00	– Of other glass having a linear coefficent of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0° C to 300° C	0	0
7017.90.00	– Other	0	0
70.18 (N)	**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 1mm in diameter:**		
7018.10.00	– Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	0	0

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
7018.20.00	– Glass microspheres not exceeding 1 mm in diameter	0	0
	– Other:		
7018.90.10	– – – Statuettes and other ornaments, assembled products and fancy articles	27	13
7018.90.90	– – – Other	0	0
70.19	**Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):**		
7019.10.00	– Slivers, rovings, yarn and chopped strands	0	0
7019.20.00	– Woven fabrics, including narrow fabrics	0	0
	– Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:		
7019.31.00	– – Mats	0	0
7019.32.00	– – Thin sheets (voiles)	0	0
7019.39.00	– – Other	0	0
	– Other:		
7019.90.10	– – – Glass wool	0	0
7019.90.90	– – – Other	27	13
70.20.00.00	**Other articles of glass**	37	23

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 rims), and paragraph (b) of the foregoing Note does not apply to such articles.
   (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;
   (ij) 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 purposes of this Chapter, any alloy (including a sintered mixture and an intermetallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
   (a) an alloy containing 2% or more, by weight, of platinum, is to be treated as an alloy of platinum;
   (b) an alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
   (c) other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout this Schedule, 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, cufflinks, dress-studs, religious or other medals and insignia); and
   (b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
9. For the purposes of heading No. 71.14, the expression "articles of goldsmiths' or silvermiths' 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.

SUBHEADING NOTES —

1. For the purposes of subheadings Nos. 7106.10.00, 7108.11.00, 7110.11.00, 7110.21.00, 7110.31.00 and 7110.41.00, the expression "powder" and "in powder form" mean products of which 90% 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 subheadings Nos. 7110.11.00 and 7110.19.00, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings 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.

NATIONAL NOTE

For duty purposes articles classified under heading No. 71.15 imported for technical or laboratory use in industrial production and fittings classified under heading No. 71.17 imported for industrial production shall be allowed free of import duty.

(In the sense of this note, the term "fittings" is to be taken to mean those parts and accessories which clearly do not constitute a prominent part of the design of the ornament intended to be seen.)

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
71.01	**Pearls, natural of cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport:**		
7101.10.00	– Natural pearls	70	55
	– Cultured pearls:		
7101.21.00	– – Unworked	70	55
7101.22.00	– – Worked	70	55
71.02	**Diamonds, whether or not worked, but not mounted or set:**		
7102.10.00	– Unsorted	70	55
	– Industrial:		
7102.21.00	– – Unworked or simply sawn, cleaved or bruted	0	0
7102.29.00	– – Other	70	55
	– Non-industrial:		
7102.31.00	– – Unworked or simply sawn, cleaved or bruted	0	0
7102.39.00	– – Other	70	55
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:**		
7103.10.00	– Unworked or simply sawn or roughly shaped	0	0
	– Otherwise worked:		
7103.91.00	– – Rubies, sapphires and emeralds	70	55
7103.99.00	– – Other	70	55
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:**		
7104.10.00	– Piezo-electric quartz	70	55
7104.20.00	– Other, unworked or simply sawn or roughly shaped	0	0
7104.90.00	– Other	70	55
71.05	**Dust and powder of natural of synthetic precious or semi-precious stones:**		
7105.10.00	– Of diamonds	0	0
7105.90.00	– Other	0	0
	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:**		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
7106.10.00	– Powder	0	0
	– Other:		
7106.91.00	– – Unwrought	0	0
	– – Semi-manufactured:		
7106.92.10	– – – Foil (silver leaf)	47	33
7106.92.90	– – – Other	0	0
71.07 00.00	**Base metals clad with silver, not further worked than semi-manufactured**	**0**	**0**
71.08	**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:**		
	– Non-monetary:		
7108.11.00	– – Powder	0	0
7108.12.00	– – Unwrought forms	0	0
	– – Other semi-manufactured forms:		
7108.13.10	– – – Foil (gold leaf)	47	33
7108.13.90	– – – Other	0	0
7108.20.00	– Monetary	0	0
71.09 00.00	**Base metals or silver, clad with gold, not further worked than semi-manufactured**	0	0
71.10	**Platinum, unwrought or in semi-manufactured forms, or in powder form:**		
	– Platinum:		
7110.11.00	– – Unwrought or in powder form	0	0
7110.19.00	– – Other	0	0
	– Palladium:		
7110.21.00	– – Unwrought or in powder form	0	0
7110.29.00	– – Other	0	0
	– Rhodium:		
7110.31.00	– – Unwrought or in powder form	0	0
7110.39.00	– – Other	0	0
	– Iridium, osmium and ruthenium:		
7110.41.00	– – Unwrought or in powder form	0	0
7110.49.00	– – Other	0	0
71.11 00.00	**Base metals, silver or gold clad with platinum, not further worked than semi-manufactured**	**0**	**0**
71.12	**Waste and scrap of precious metal or of metal clad with precious metal:**		
7112.10.00	– Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	0
7112.20.00	– Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	0
7112.90.00	– Other	0	0
	III. JEWELLERY, GOLDSMITHS' 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:		
7113.11.00	– – Of silver, whether or not plated or clad with other precious metal	85	70
7113.19.00	– – Of other precious metal, whether or not plated or clad with precious metal	85	70
7113.20.00	– Of base metal clad with precious metal	85	70
* Note	Fasteners imported to be incorporated in locally manufactured articles classified in this tariff heading	35	20

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
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:		
7114.11.00	– – Of silver, whether or not plated or clad with other precious metal ..	85	70
7114.19.00	– – Of other precious metal, whether or not plated or clad with precious metal	85	70
7114.20.00	– Of base metal clad with precious metal	85	70
* Note	Castings, stampings and pressings in the form of blanks, imported to be finished locally into articles of this heading	60	45
71.15 (N)	**Other articles of precious metal or of metal clad with precious metal:**		
7115.10.00	– Catalysts in the form of wire cloth or grill, of platinum	85	70
7115.90.00	– Other	85	70
71.16*	**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):**		
7116.10.00	– Of natural or cultured pearls	85	70
7116.20.00	– Of precious or semi-precious stones (natural, synthetic or reconstructed)	85	70
* Note	Fasteners imported to be incorporated in locally manufactured articles classified in this tariff heading	35	20
71.17 (N)	**Imitation jewellery:**		
	– Of base metal, whether or not plated with precious metal:		
7117.11.00	– – Cuff-links and studs	57	37
7117.19.00	– – Other	57	37
	– Other:		
7117.90.10	– – – Made wholly of materials of heading No. 96.01	65	50
7117.90.20	– – – Made wholly of materials of plastic	37	23
7117.90.30	– – – Made wholly of glass	27	13
7117.90.90	– – – Other	57	37
71.18	**Coin:**		
7118.10.00	– Coin (other than gold coin), not being legal tender	0	0
7118.90.00	– Other	0	0

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

SECTION XV

Base metals and articles of base metal

NOTES —

1. This Section does not cover:
   (a) prepared paints, inks and other products with a basis of metallic flakes or powder (heading No. 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 or apparatus of Section XVIII, including clock or watch springs;
   (ij) 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 this Schedule, the expression "parts of general use" means:
   (a) articles of heading No. 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) reference to parts of goods do not include reference 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, "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
4. Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.
5. Classification of composite articles:

   Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight 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 because of breakage, cutting-up, wear or other reasons.
   (b) POWDERS
   Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

Chapter 72

Iron and steel

NOTES —

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout this Schedule, 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% 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 aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more or 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 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 a 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 of 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 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 deformation 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 (ij), (k), (l) or (m) 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. Ferous 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
- 0.01% 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.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
72.01	**Pig iron and spiegeleisen in pigs, blocks or other primary forms:**		
7201.10.00	– Non-alloy pig iron containing by weight 0.5% or less of phosphorus	0	0
7201.20.00	– Non-alloy pig iron containing by weight more than 0.5% of phosphorus	0	0
7201.30.00	– Alloy pig iron	0	0
7201.40.00	– Spiegeleisen	0	0
72.02	**Ferro-alloys:**		
	– Ferro-manganese:		
7202.11.00	– – Containing by weight more than 2% of carbon	0	0
7202.19.00	– – Other	0	0
	– Ferro-silicon:		
7202.21.00	– – Containing by weight more than 55% of silicon	0	0

H.S Code number	Goods	Rate of Duty General	E.E.C.
7202.29.00	– – Other	0	0
7202.30.00	– Ferro-silico-manganese	0	0
	– Ferro-chromium:		
7202.41.00	– – Containing by weight more than 4% of carbon	0	0
7202.49.00	– – Other	0	0
7202.50.00	– Ferro-silico-chromium	0	0
7202.60.00	– Ferro-nickel	0	0
7202.70.00	– Ferro-molybdenum	0	0
7202.80.00	– Ferro-tungsten and ferro-silico-tungsten	0	0
	– Other:		
7202.91.00	– – Ferro-titanium and ferro-silico-titanium	0	0
7202.92.00	– – Ferro-vanadium	0	0
7202.93.00	– – Ferro-niobium	0	0
7202.99.00	– – Other	0	0
72.03	**Ferrous products obtained by direct reduction of iron ore and other energy ferrous products, in lumps, pellets or similar forms, iron having a minimum purity by weight of 99.94%, in lumps, pellets, or similar forms:**		
7203.10.00	– Ferrous products obtained by direct reduction of iron ore	0	0
7203.90.00	– Other	0	0
72.04	**Ferrous waste and scrap; remelting scrap ingots of iron or steel:**		
7204.10.00	– Waste and scrap of cast iron	0	0
	– Waste and scrap of alloy steel:		
7204.21.00	– – Of stainless steel	0	0
7204.29.00	– – Other	0	0
7204.30.00	– Waste and scrap of tinned iron or steel	0	0
	– Other waste and scrap:		
7204.41.00	– – Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	0
7204.49.00	– – Other	0	0
7204.50.00	– Remelting scrap ingots	0	0
72.05	**Granules and powders, of pig iron, spiegeleisen, iron or steel:**		
7205.10.00	– Granules	0	0
	– Powders:		
7205.21.00	– – Of alloy steel	0	0
7205.29.00	– – Other	0	0
	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):**		
7206.10.00	– Ingots	0	0
7206.90.00	– Other	0	0
72.07	**Semi-finished products of iron or non-alloy steel:**		
	– Containing by weight less than 0.25% of carbon:		
7207.11.00	– – Of rectangular (including square) cross-section, the width measuring less than twice the thickness	0	0
7207.12.00	– – Other, of rectangular (other than square) cross-section	0	0
7207.19.00	– – Other	0	0
7207.20.00	– Containing by weight 0.25% or more of carbon	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
72.08	**Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated:**		
	– In coils, 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:		
7208.11.00	– – Of a thickness exceeding 10mm	0	0
7208.12.00	– – Of a thickness of 4.75mm or more but not exceeding 10mm	0	0
7208.13.00	– – Of a thickness of 3mm or more but less than 4.75mm	0	0
7208.14.00	– – Of a thickness of less than 3mm	0	0
	– Other, in coils, not further worked than hot-rolled:		
7208.21.00	– – Of a thickness exceeding 10mm	0	0
7208.22.00	– – Of a thickness of 4.75mm or more but not exceeding 10mm	0	0
7208.23.00	– – Of a thickness of 3mm or more but less than 4.75mm	0	0
7208.24.00	– – Of a thickness of less than 3mm	0	0
	– Not in coils, not further worked than hor-rolled, of a thickness of less than 3mm and having a minimum yield point of 275 MPa or of thickness of 3mm or more and having a minimum yield point of 355 MPa:	0	0
7208.31.00	– – Rolled on four faces or in a closed box pass, of a width not exceeding 1250mm and of thickness of not less than 4mm, without patterns in relief	0	0
7208.32.00	– – Other, of a thickness exceeding 10mm	0	0
7208.33.00	– – Other, of a thickness of 4.75mm or more but not exceeding 10mm	0	0
7208.34.00	– – Other, of a thickness of 3mm or more but less than 4.75mm	0	0
7208.35.00	– – Other, of a thickness of less than 3mm	0	0
	– Other, not in coils, not further worked than hot-rolled:		
7208.41.00	– – Rolled on four faces or in a closed box pass, of a width not exceeding 1250mm and of a thickness of not less than 4mm, without patterns in relief	0	0
7208.42.00	– – Other, of a thickness exceeding 10mm	0	0
7208.43.00	– – Other, of a thickness of 4.75mm or more but not exceeding 10mm	0	0
7208.44.00	– – Other, of a thickness of 3mm or more but less than 4.75mm	0	0
7208.49.00	– – Other, of a thickness of less than 3mm	0	0
7208.90.00	– Other	0	0
72.09	**Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated:**		
	– In coils, 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 of 355 MPa:		
7209.11.00	– – Of a thickness of 3mm or more	0	0
7209.12.00	– – Of a thickness exceeding 1mm but less than 3mm	0	0
7209.13.00	– – Of a thickness of 0.5mm or more but not exceeding 1mm	0	0
7209.14.00	– – Of a thickness of less than 0.5mm	0	0
	– Other, in coils, not further worked than cold-rolled (cold-reduced):		
7209.21.00	– – Of a thickness of 3mm or more	0	0
7209.22.00	– – Of a thickness exceeding 1mm but less than 3mm	0	0
7209.23.00	– – Of a thickness of 0.5mm or more but not exceeding 1mm	0	0
7209.24.00	– – Of a thickness of less than 0.5mm	0	0
	– Not in coils, 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:		
7209.31.00	– – Of a thickness of 3mm or more	0	0
7209.32.00	– – Of a thickness exceeding 1mm but less than 3mm	0	0
7209.33.00	– – Of a thickness of 0.5mm or more but not exceeding 1mm	0	0

H.S Code, number	Goods	Rate of Duty General	Rate of Duty E.E.C.
7209.34.00	– – Of a thickness of less than 0.5mm	0	0
	– Other, not in coils, not further worked than cold-rolled (cold-reduced):		
7209.41.00	– – Of a thickness of 3mm or more	0	0
7209.42.00	– – Of a thickness exceeding 1mm but less than 3mm	0	0
7209.43.00	– – Of a thickness of 0.5mm or more but not exceeding 1mm	0	0
7209.44.00	– – Of a thickness of less than 0.5mm	0	0
7209.90.00	– Other	0	0
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:		
7210.11.00	– – Of a thickness of 0.5mm or more	0	0
7210.12.00	– – Of a thickness of less than 0.5mm	0	0
7210.20.00	– Plated or coated with lead, including terne-plate	0	0
	– Electrolytically plated or coated with zinc:		
7210.31.00	– – 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	0	0
7210.39.00	– – Other	0	0
	– Otherwise plated or coated with zinc:		
7210.41.00	– – Corrugated	0	0
7210.49.00	– – Other	0	0
7210.50.00	– Plated or coated with chromium oxides or with chromium and chromium oxides	0	0
7210.60.00	– Plated or coated with aluminium	0	0
7210.70.00	– Painted, varnished or plastic coated	0	0
7210.90.00	– Other	0	0
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 275mm MPa or of a thickness of 3mm or more and having a minimum yield point of 355 MPa:		
7211.11.00	– – 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	0	0
7211.12.00	– – Other, of a thickness of 4.75mm or more	0	0
7211.19.00	– – Other	0	0
	– Other not further worked than hot-rolled:		
7211.21.00	– – 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	0	0
7211.22.00	– – Other, of a thickness of 4.75mm or more	0	0
7211.29.00	– – Other	0	0
7211.30.00	– 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	0	0
	– Other, not further worked than cold-rolled (cold-reduced):		
7211.41.00	– – Containing by weight less than 0.25% of carbon		
7211.49.00	– – Other	0	0
7211.90.00	– Other	0	0
72.12	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated:**		
7212.10.00	– Plated or coated with tin	0	0
	– Electrolytically plated or coated with zinc:	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
7212.21.00	– – Of steel of a thickness of less than 3mm and having a minimum yield point of 275 MPa or of a thickness of 3mm and having a minimum yield point of 355 MPa	0	0
7212.29.00	– – Other	0	0
7212.30.00	– Otherwise plated or coated with zinc	0	0
7212.40.00	– Plated, varnished or plastic coated	0	0
7212.50.00	– Otherwise plated or coated	0	0
7212.60.00	– Clad	0	0
72.13	**Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:**		
7213.10.00	– Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	0
7213.20.00	– Of free-cutting steel	0	0
	– Other, containing by weight less than 0.25% of carbon:		
7213.31.00	– – Of circular cross-section measuring less than 14mm in diameter ..	0	0
7213.39.00	– – Other	0	0
	– Other, containing by weight 0.25% or more but less than 0.6% of carbon:	0	0
7213.41.00	– – Of circular cross-section measuring less than 14mm in diameter ..	0	0
7213.49.00	– – Other	0	0
7213.50.00	– Other, containing by weight 0.6% or more of carbon	0	0
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:**		
7214.10.00	– Forged	0	0
7214.20.00	– Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	0	0
7214.30.00	– Of free-cutting steel	0	0
7214.40.00	– Other, containing by weight less than 0.25% of carbon	0	0
7214.50.00	– Other, containing by weight 0.25% or more but less than 0.6% of carbon	0	0
7214.60.00	– Other, containing by weight 0.6% or more of carbon	0	0
72.15	**Other bars and rods of iron or non-alloy steel:**		
7215.10.00	– Of free-cutting steel, not further worked than cold-formed or cold-finished	0	0
7215.20.00	– Other, not further worked than cold-formed or cold-finished, containing by weight less than 0.25% of carbon	0	0
7215.30.00	– Other, not further worked than cold-formed or cold-finished, containing by weight 0.25% or more but less than 0.6% of carbon .	0	0
7215.40.00	– Other, not further worked than cold-formed or cold-finished, containing by weight 0.6% or more of carbon	0	0
7215.90.00	– Other	0	0
72.16	**Angles, shapes and sections of iron or non-alloy steel:**		
7216.10.00	– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm	0	0
	– L or T sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80mm:		
7216.21.00	– – L sections	0	0
1216.22.00	– – T sections	0	0
	– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80mm or more:		
7216.31.00	– – U sections	0	0
7216.32.00	– – I sections	27	13

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
7216.33.00	– – H sections	27	13
7216.40.00	– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more	0	0
7216.50.00	– Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0	0
7216.60.00	– Angles, shapes and sections, not further worked than cold-formed or cold-finished	0	0
7216.90.00	– Other	0	0
72.17	**Wire of iron or non-alloy steel:**		
	– Containing by weight less than 0.25% of carbon:		
7217.11.00	– – Not plated or coated, whether or not polished	0	0
7217.12.00	– – Plated or coated with zinc	0	0
7212.13.00	– – Plated or coated with other base metals	0	0
7217.19.00	– – Other	0	0
	– Containing by weight 0.25% or more but less than 0.6% of carbon:		
7217.21.00	– – Not plated or coated, whether or not polished	0	0
7217.22.0	– – Plated or coated with zinc	0	0
7217.23.00	– – Plated or coated with other base metals	0	0
7217.29.00	– – Other	0	0
	– Containing by weight 0.6% or more of carbon:		
7217.31.00	– – Not plated of coated, whether or not polished	0	0
7217.32.00	– – Plated or coated with zinc	0	0
7217.33.00	– – Plated or coated with other base metals	0	0
7217.39.00	– – Other	0	0
	III. STAINLESS STEEL		
72.18	**Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:**		
7218.10.00	– Ingots and other primary forms	0	0
7218.90.00	– Other	0	0
72.19	**Flat-rolled products of stainless steel, of a width of 600mm or more:**		
	– Not further worked than hot-rolled, in coils:		
7219.11.00	– – Of a thickness exceeding 10mm	0	0
7219.12.00	– – Of a thickness of 4.75mm or more but not exceeding 10mm	0	0
7219.13.00	– – Of a thickness 3mm or more but less than 4.75mm	0	0
7219.14.00	– – Of a thickness of less than 3mm	0	0
	– Not further worked than hot-rolled, not in coils:		
7219.21.00	– – Of a thickness exceeding 10mm	0	0
7219.22.00	– – Of a thickness of 4.75mm or more but not exceeding 10mm	0	0
7219.23.00	– – Of a thickness 3mm or more but less than 4.75mm	0	0
7219.24.00	– – Of a thickness of less than 3mm	0	0
	– Not further worked than cold-rolled (cold-reduced):		
7219.31.00	– – Of a thickness of 4.75mm or more	0	0
7219.32.00	– – Of a thickness of 3mm or more but less than 4.75mm	0	0
7219.33.00	– – Of a thickness exceeding 1mm or more but less than 3mm	0	0
7219.34.00	– – Of a thickness of 0.5mm or more but not exceeding 1mm	0	0
7219.35.00	– – Of a thickness of less than 0.5mm	0	0
7219.90.00	– Other	0	0
72.20	**Flat-rolled products of stainless steel, of a width of less than 600mm:**		
	– Not further worked than hot-rolled:		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
7220.11.00	– – Of a thickness of 4.75mm or more	0	0
7220.12.00	– – Of a thickness of less than 4.75mm	0	0
7220.20.00	– Not further worked than cold-rolled (cold-reduced)	0	0
7220.90.00	– Other	0	0
72.21 00.00	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel**	0	0
72.22	**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:**		
7222.10.00	– Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	0
7222.20.00	– Bars and rods, not further worked than cold-formed or cold-finished	0	0
7222.30.00	– Other bars and rods	0	0
7222.40.00	– Angles, shapes and sections	0	0
72.23 00.00	**Wire of stainless steel**	0	0
	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:**		
7224.10.00	– Ingots and other primary forms	0	0
7224.90.00	– Other	0	0
72.25	**Flat-rolled products of other alloy steel, of a width of 600mm or more:**		
7225.10.00	– Of silicon-electrical steel	0	0
7225.20.00	– Of high speed steel	0	0
7225.30.00	– Other, not further worked than hot-rolled, in coils	0	0
7225.40.00	– Other, not further worked than hot-rolled, not in coils	0	0
7225.50.00	– Other, not further worked than cold-rolled (cold-reduced)	0	0
7225.90.00	– Other	0	0
72.26	**Flat-rolled products of other alloy steel, of a width of less than 600mm:**		
7226.10.00	– Of silicon-electric steel	0	0
7226.20.00	– Of high speed steel	0	0
	– Other:		
7226.91.00	– – Not further worked than hot-rolled	0	0
7226.92.00	– – Not further worked than cold-rolled (cold-reduced)	0	0
7226.99.00	– – Other	0	0
72.27	**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:**		
7227.10.00	– Of high speed steel	0	0
7227.20.00	– Of silico-manganese steel	0	0
7227.90.00	– Other	0	0
72.28	**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drillbars and rods, of alloy or non-alloy steel:**		
7228.10.00	– Bars and rods, of high speed steel	0	0
7228.20.00	– Bars and rods, of silico-maganese steel	0	0
7228.30.00	– Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	0
7228.40.00	– Other bars and rods, not further worked than forged	0	0
7228.50.00	– Other bars and rods, not further worked than cold-formed or cold-finished	0	0
7228.60.00	– Other bars and rods	0	0

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
7228.70.00	– Angles, shapes and sections	0	0
7228.80.00	– Hollow drill bars and rods	0	0
72.29	**Wire of other alloy steel:**		
7229.10.00	– Of high speed steel	0	0
7229.20.00	– Of silico-manganese steel	0	0
7229.90.00	– Other	0	0

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.

NATIONAL NOTE

For duty purposes:—

(a) goods classified under headings Nos. 73.03, 73.07 and 73.14 imported for agricultural use;
(b) goods classified under headings Nos. 73.04, 73.05 and 73.06 imported for agricultural use and for industrial production;
(c) goods classified under heading No. 73.22 imported for greenhouses and animal husbandry; and
(d) goods classified under headings Nos. 73.25 and 73.26 which fall in any of the undermentioned categories: (i-iv):
(i) parts of industrial machinery;
(ii) agricultural and fishing implements;
(iii) parts and accessories for industrial production;
(iv) packing materials, packing and parts of packing, not manufactured in Malta and certified to this effect by the Director of Industry;

shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
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:**		
7301.10.00	– Sheet piling	0	0
	– Angles, shapes and sections:		
7301.20.10	– – – Joists	27	13
7301.20.90	– – – Other	0	0
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:**		
7302.10.00	– Rails	0	0
7302.20.00	– Sleepers (cross-ties)	0	0
7302.30.00	– Switch-blades, crossing frogs, point rods and other crossing pieces	0	0
7302.40.00	– Fish-plates and sole plates	0	0
7302.90.00	– Other	0	0
73.03 00.00 **(N)**	**Tubes, pipes and hollow profiles, of cast iron**	27	13
73.04 (N)	**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:**		
7304.10.00	– Line pipe of a kind used for oil or gas pipelines	27	13
7304.20.00	– Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas	27	13
	– Other, of circular cross-section, of iron or non-alloy steel:		
7304.31.00	– – Cold-drawn or cold-rolled (cold-reduced)	27	13
7304.39.00	– – Other	27	13
	– Other, of circular cross-section, of stainless steel:		
7304.41.00	– – Cold-drawn or cold-rolled (cold-reduced)	27	13
7304.49.00	– – Other	27	13
	– Other, of circular cross-section, of other alloy steel:		
7304.51.00	– – Cold-drawn or cold-rolled (cold-reduced)	27	13
7304.59.00	– – Other	27	13
7304.90.00	– Other	27	13

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
73.05 (N)	**Other tubes and pipes (for example, welded, riveted or similarly closed), having 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:		
7305.11.00	– – Longitudinally submerged arc welded	27	13
7305.12.00	– – Other, longitudinally welded	27	13
7305.19.00	– – Other	27	13
7305.20.00	– Casing of a kind used in the drilling for oil or gas	27	13
	– Other, welded:		
7305.31.00	– – Longitudinally welded	27	13
7305.39.00	– – Other	27	13
7305.90.00	– Other	27	13
73.06 (N)	**Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:**		
7306.10.00	– Line pipe of a kind used for oil or gas pipelines	27	13
7306.20.00	– Casing for tubing of a kind used in the drilling for oil and gas	27	13
7306.30.00	– Other, welded, or circular cross-section, of iron or non-alloy steel	27	13
7306.40.00	– Other, welded, or circular cross-section, of stainless steel	27	13
7306.50.00	– Other, welded, of circular cross-section, of other alloy steel	27	13
7306.60.00	– Other, welded, or non-circular cross-section	27	13
7306.90.00	– Other	27	13
73.07 (N)	**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:**		
	– Cast fittings:		
7307.11.00	– – Of non-malleable cast iron	27	13
7307.19.00	– – Other	27	13
	– Other, of stainless steel:		
7307.21.00	– – Flanges	27	13
7307.22.00	– – Threaded elbows, bends and sleeves	27	13
7307.23.00	– – Butt welded fittings	27	13
7307.29.00	– – Other	27	13
	– Other:		
7307.91.00	– – Flanges	27	13
7307.92.00	– – Threaded elbows, bends and sleeves	27	13
7307.93.00	– – Butt welding fittings	27	13
7307.99.00	– – Other	27	13
73.08	**Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lockgates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:**		
7308.10.00	– Bridges and bridge-sections	27	13
7308.20.00	– Towers and lattice masts	27	13
7308.30.00	– Doors, windows and their frames and thresholds for doors	27	13
	– Props and similar equipment for scaffolding, shuttering or pit-propping:		
7308.40.10	– – – Shuttering	27	13
7308.40.90	– – – Other	0	0
	– Other:		
7308.90.10	– – – Shutter slats imported for industrial production	0	0
7308.90.90	– – – Other	27	13
73.09	**Reservoirs, tanks, vats for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:**		

(N) Indicate that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
7309.00.10	– – – Industrial containers	0	0
7309.00.90	– – – Other	27	13
73.10	**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:**		
7310.10.00	– Of a capacity of 50 litres or more	0	0
	– Of a capacity of less than 50 litres:	0	0
7310.21.00	– – Cans which are to be closed by soldering or crimping	0	0
7310.29.00	– – Other	0	0
73.11 00.00	**Containers for compressed or liquefied gas, of iron or steel**	0	0
73.12	**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:**		
7312.10.00	– Stranded wire, ropes and cables	0	0
7312.90.00	– Other	0	0
73.13 00.00	**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**	27	13
73.14 (N)	**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:**		
	– Woven products:		
7314.11.00	– – Of stainless steel	27	13
	– – Other:		
7314.19.10	– – – Other fabric (wire mesh) for the re-inforcement of concrete	0	0
7314.19.90	– – – Other	27	13
	– 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:		
7314.20.10	– – – Wire mesh for the re-inforcement of concrete	0	0
7314.20.90	– – – Other	27	13
7314.30.00	– Other grill, netting and fencing, welded at the intersection	27	13
	– Other grill, netting and fencing:		
7314.41.00	– – Plated or coated with zinc	27	13
7314.42.00	– – Plastic coated	27	13
7314.49.00	– – Other	27	13
7314.50.00	– Expanded metal	27	13
73.15	**Chain and parts thereof, of iron or steel:**		
	– Articulated link chain and parts thereof:		
7315.11.00	– – Roller chain	27	13
7315.12.00	– – Other chain	27	13
7315.19.00	– – Parts	27	13
7315.20.00	– Skid chain	27	13
	– Other chain:		
7315.81.00	– – Stud-link	27	13
7315.82.00	– – Other, welded link	27	13
7315.89.00	– – Other	27	13
7315.90.00	– Other parts	27	13
73.16 00.00	**Anchors, grapnels and parts thereof, of iron or steel**	27	13
73.17	**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:**		
7317.00.10	– – – Common wire nails, with or without head, including "staples nails"	37	23

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	E.E.C.
7317.00.90	– – – Other	0	0
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:		
7318.11.00	– – Coach screws	37	23
7318.12.00	– – Other wood screws	37	23
7318.13.00	– – Screw hooks and screw rings	0	0
7318.14.00	– – Self-tapping screws	0	0
7318.15.00	– – Other screws and bolts, whether or not with their nuts or washers	0	0
7318.16.00	– – Nuts	0	0
7318.19.00	– – Other	0	0
	– Non-threaded articles:		
7318.21.00	– – Spring washers and other lock washers	0	0
7318.22.00	– – Other washers	0	0
7318.23.00	– – Rivets	0	0
7318.24.00	– – Cotters and cotter-pins	0	0
7318.29.00	– – Other	0	0
73.19	**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included:**		
7319.10.00	– Sewing, darning or embroidery needles	0	0
7319.20.00	– Safety pins	0	0
7319.30.00	– Other pins	0	0
7319.90.00	– Other	0	0
73.20	**Springs and leaves for springs, of iron or steel:**		
7320.10.00	– Leaf-springs and leaves therefor	27	13
7320.20.00	– Helical springs	0	0
	– Other:		
7320.90.10	– – – Spiral springs	0	0
7320.90.90	– – – Other	27	13
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:		
7321.11.00	– – For gas fuel or for both gas and other fuels	37	23
7321.12.00	– – For liquid fuel	37	23
7321.13.00	– – For solid fuel	37	23
	– Other appliances:		
7321.81.00	– – For gas fuel or both gas and other fuels	37	23
7321.82.00	– – For liquid fuel	37	23
7321.83.00	– – For solid fuel	37	23
7321.90.00	– Parts	37.	23
73.22 (N)	**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 heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:**		
	– Radiators and parts thereof:		
7323.11.00	– – Of cast iron	37	23
7322.19.00	– – Other	37	23
7322.90.00	– Other	37	23

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
73.23	**Table, kitchen or other household 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:**		
7323.10.00	– Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	37	23
	– Other:		
7323.91.00	– – Of cast iron, not enamalled	37	23
7323.92.00	– – Of cast iron, enamelled	37	23
7323.93.00	– – Of stainless steel	37	23
7323.94.00	– – Of iron (other than cast iron) or steel, enamelled	37	23
7323.99.00	– – Other	37	23
73.24	**Sanitary ware and parts thereof, of iron or steel:**		
7324.10.00	– Sinks and wash basins, of stainless steel	37	23
	– Baths:		
7324.21.00	– – Of cast iron, whether or not enamelled	37	23
7324.29.00	– – Other	37	23
	– Other, including parts:		
7324.90.10	– – – Water closet pans equipped with a flushing cistern with mechanism; flushing cisterns complete with mechanisms	0	0
7324.90.90	– – – Other	37	23
73.25 (N)	**Other articles of iron or steel:**		
7325.10.00	– Of non-malleable cast iron	37	23
	– Other:		
7325.91.00	– – Grinding balls and similar articles for mills	37	23
7325.99.00	– – Other	37	23
73.26 (N)	**Other articles of iron or steel:** – Forged or stamped but not further worked:		
7326.11.00	– – Grinding balls and similar articles for mills	37	23
	– – Other:		
7326.19.10	– – – Wrought iron work	47	30.5
7326.19.90	– – – Other	37	23
7326.20.00	– Articles of iron or steel wire	37	23
	– Other:		
7326.90.10	– – – Wrought iron work	47	30.5
7326.90.90	– – – Other	37	23

(N) Indicates rate of duty pertaining to this heading is affected by National Note.

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 as specified in the following table:

TABLE — Other elements

Element		*Limiting content % by weight*
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 each 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 deoxidants, 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 side 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 expressions 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 facilittate 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 descaling), 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 rectangleds", 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.

In the case of heading No. 74.14, however, "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(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.

SUBHEADING NOTE —

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

(a) COPPER-ZINC BASED 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 elemts;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers); and
- any tin content by weight is less than 3% (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% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% 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% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

NATIONAL NOTE

For duty purposes goods classified in sub-heading No. 74.19 which fall in any of the undermentioned categories (i–iv):

(i) Parts of industrial machinery;

(ii) Agricultural and fishing implements;

(iii) Parts and accessories for industrial production;

(iv) Packing materials, packing and parts of packing, not manufactured in Malta and certified to this effect by the Director of Industry, shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
74.01	**Copper mattes; cement copper (precipitated copper):**		
7401.10.00	– Copper mattes	0	0
7401.20.00	– Cement copper (precipitated copper)	0	0
74.02 00.00	**Unrefined copper; copper anodes for electrolytic refining**	0	0
74.03	**Refined copper and copper alloys, unwrought:**		
	– Refined copper:		
7403.11.00	– – Cathodes and sections of cathodes	0	0
7403.12.00	– – Wire-bars	0	0
7403.13.00	– – Billets	0	0
7403.19.00	– – Other	0	0
	– Copper alloys:		
7403.21.00	– – Copper-zinc base alloys (brass)	0	0
7403.22.00	– – Copper-tin base alloys (bronze)	0	0
7403.23.00	– – Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	0
7403.29.00	– – Other copper alloys (other than master alloys of heading No. 74.05)	0	0
74.04 00.00	**Copper waste and scrap**	0	0
74.05 00.00	**Master alloys of copper**	0	0
74.06	**Copper powders and flakes:**		
7406.10.00	– Powders of non-lamellar structure	0	0
7406.20.00	– Powders of lamellar structure; flakes	0	0

H.S Code number	Goods	Rate of Duty General	E.E.C.
74.07	**Copper bars, rods and profiles:**		
7407.10.00	– Of refined copper	0	0
	– Of copper alloys:		
7407.21.00	– – Of copper-zinc base alloys (brass)	0	0
7407.22.00	– – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	0
7407.29.00	– – Other	0	0
74.08	**Copper wire:**		
	– Of refined copper:		
7408.11.00	– – Of which the maximum cross-sectional dimension exceeds 6 mm	0	0
7408.19.00	– – Other	0	0
	– Of copper alloys:		
7408.21.00	– – Of copper-zinc base alloys (brass)	0	0
7408.22.00	– – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	0
7408.29.00	– – Other	0	0
74.09	**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:**		
	– Of refined copper:		
7409.11.00	– – In coils	0	0
7409.19.00	– – Other	0	0
	– Of copper-zinc base alloys (brass):		
7409.21.00	– – In coils	0	0
7409.29.00	– – Other	0	0
	– Of copper-tin base alloys (bronze):		
7409.31.00	– – In coils	0	0
7409.39.00	– – Other	0	0
7409.40.00	– Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	0
7409.90.00	– Of other copper alloys	0	0
74.10	**Copper foil (whether or not printed or backed with paper, paper-board, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm:**		
	– Not backed:		
7410.11.00	– – Of refined copper	0	0
7410.12.00	– – Of copper alloys	0	0
	– Backed:		
7410.21.00	– – Of refined copper	0	0
7410.22.00	– – Of copper alloys	0	0
74.11	**Copper tubes and pipes:**		
7411.10.00	– Of refined copper	0	0
	– Of copper alloys:		
7411.21.00	– – Of copper-zinc based alloys (brass)	0	0
7411.22.00	– – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	0
7411.29.00	– – Other	0	0
74.12	**Copper tube or pipe fittings (for example, couplings, elbows, sleeves):**		
7412.10.00	– Of refined copper	0	0
7412.20.00	– Of copper alloys	0	0
74.13 00.00	**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated**	0	0
74.14	**Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:**		
7414.10.00	– Endless bands, for machinery	0	0
7414.90.00	– Other	0	0

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
74.15	**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, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper:**		
7415.10.00	– Nails and tacks, drawing pins, staples and similar articles	0	0
	– Other articles, not threaded:		
7415.21.00	– – Washers (including spring washers)	0	0
7415.29.00	– – Other	0	0
	– Other threaded articles:		
7415.31.00	– – Screws for wood	0	0
7415.32.00	– – Other screws; bolts and nuts	0	0
7415.39.00	– – Other	0	0
74.1600.00.	**Copper springs**	0	0
74.1700.00	**Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper**	37	23
74.18	**Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper:**		
7418.10.00	– Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	37	23
7418.20.00	– Sanitary ware and parts thereof	37	23
74.19 **(N)**	**Other articles of copper:**		
7419.10.00	– Chain and parts thereof	27	13
	– Other:		
7419.91.00	– – Cast, moulded, stamped or forged, but not further worked	37	23
	– – Other:		
	– – – Reservoirs, tanks, vats and similar containers, for any material, (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:		
7419.99.11	– – – – Industrial containers	0	0
7419.99.19	– – – – Other	27	13
7419.99.90	– – – Other	37	23

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

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 side 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 expressions 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 descaling), 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 rectangleds", 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. 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 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.

SUBHEADING 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% 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
   Metalic 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%.

NATIONAL NOTE

For duty purposes goods classified under heading No. 75.08 which fall in any of the undermentioned categories (i–iv):
(i) Parts of industrial machinery;
(ii) Agricultural and fishing implements;
(iii) Parts and accessories for industrial production;
(iv) Packing materials, packing and parts of packing, not manufactured in Malta and certified to this effect by the Director of Industry,
shall be allowed free of import duty.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
75.01	**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:**		
7501.10.00	– Nickel mattes	0	0
7501.20.00	– Nickel oxide sinters and other intermediate products of nickel metallurgy	0	0
75.02	**Unwrought nickel:**		
7502.10.00	– Nickel, not alloyed	0	0
7502.20.00	– Nickel alloys	0	0
75.03 00.00	**Nickel waste and scrap**	0	0
75.04 00.00	**Nickel powder and flakes**	0	0
75.05	**Nickel bars, rods, profiles and wire:**		
	– Bars, rods and profiles:		
7505.11.00	– – Of nickel, not alloyed	0	0
7505.12.00	– – Of nickel alloys	0	0
	– Wire:		
7505.21.00	– – Of nickel, not alloyed	0	0
7505.22.00	– – Of nickel alloys	0	0
75.06	**Nickel plates, sheets. strip and foil:**		
7506.10.00	– Of nickel, not alloyed	0	0
7506.20.00	– Of nickel alloys	0	0
75.07	**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):**		
	– Tubes and pipes:		
7507.11.00	– – Of nickel, not alloyed	0	0
7507.12.00	– – Of nickel alloys	0	0
7507.20.00	– Tube or pipe fittings	0	0
75.08 00.00 (N)	**Other articles of nickel**	37	23

(N) Indecates rate of duty pertaining to this heading is affected by National Note.

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 side 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 expressions 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 descaling), 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 rectangleds", 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 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 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.

SUBHEADING 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% 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

Element	*Limiting content % by weight*
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 nc manganese content exceeds 0.05%.

(b) ALUMINIUM ALLOYS

Metalic 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%.

NATIONAL NOTE

For duty purposes,
goods classified in heading No. 76.07 and in sub-heading No. 7616.90.20, imported for industrial production, and goods classified under heading No. 76.16 which fall in any of the undermentioned categories (i–iv):

(i) Parts of industrial machinery;
(ii) Agricultural and fishing implements;
(iii) Parts and accessories for industrial production;
(iv) Packing materials, packing and parts of packing, not manufactured in Malta and certified to this effect by the Director of Industry, shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* General	E.E.C.
76.01	**Unwrought aluminium:**		
7601.10.00	– Aluminium, not alloyed	0	0
7601.20.00	– Aluminium alloys	0	0
76.02 00.00	**Aluminium waste and scrap**	0	0
76.03	**Aluminium powders and flakes:**		
7603.10.00	– Powders of non-lamellar structure	0	0
7603.20.00	– Powders of lamellar structure	0	0
76.04	**Aluminium bars, rods and profiles:**		
7604.10.00	– Of aluminium, not alloyed	0	0
	– Of aluminium alloys:		
7604.21.00	– – Hollow profiles	0	0
7604.29.00	– – Other	0	0
76.05	**Aluminium wire:**		
	– Of aluminium, not alloyed:		
7605.11.00	– – Of which the maximum cross-sectional dimension exceeds 7 mm	0	0
7605.19.00	– – Other	0	0
	– Of aluminium alloys:		
7605.21.00	– – Of which the maximum cross-sectional dimension exceeds 7 mm	0	0
7605.29.00	– – Other	0	0
76.06	**Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:**		
	– Rectangular (including square):		
7606.11.00	– – Of aluminium, not alloyed	0	0
7606.12.00	– – Of aluminium alloys	0	0
	– Other:		
7606.91.00	– – Of aluminium, not alloyed	0	0
7606.92.00	– – Of aluminium alloys	0	0
76.07 (N)	**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm:**		
	– Not backed:		
7607.11.00	– – Rolled but not further worked	37	23
7607.19.00	– – Other	37	23
7607.20.00	– Backed	37	23
76.08	**Aluminium tubes and pipes:**		
7608.10.00	– Of aluminium, not alloyed	0	0
7608.20.00	– Of aluminium alloys	0	0
76.09 00.00	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)**	27	13

(N) Indicates that rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
76.10	**Aluminium structures (excluding prefabricated buildings of heading 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 thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures:**		
7610.10.00	– Doors, windows and their frames and thresholds for doors	37	23
	– Other:		
7610.90.10	– – – Equipment for use in scaffolding	0	0
7610.90.90	– – – Other	37	23
76.11	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:**		
7611.00.10	– – – Industrial containers	0	0
7611.00.90	– – – Other	27	13
76.12	**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:**		
7612.10.00	– Collapsible tubular containers	0	0
7612.90.00	– Other	0	0
76.13 00.00	**Aluminium containers for compressed or liquefied gas**	0	0
76.14	**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:**		
7614.10.00	– With steel core	0	0
7614.90.00	– Other	0	0
76.15	**Table, kitchen or other household 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:**		
7615.10.00	– Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	37	23
7615.20.00	– Sanitary ware and parts thereof	37	23
76.16 (N)	**Other articles of aluminium:**		
7616.10.00	– Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	37	23
	– Other:		
7616.90.10	– – – Venetian blinds	47	30.5
7616.90.20	– – – Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	27	13
7616.90.90	– – – Other	37	23

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

CHAPTER 77

(Reserved for possible future use)

Chapter 78

Lead and Articles Thereof

NOTES —

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, rectangle (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 opposites 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 the whole of their 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.

SUBHEADING NOTE

In this Chapter, "refined lead" means:

Metal containing by weight at least 99.9% 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

NATIONAL NOTE

For duty purposes, goods classified under heading No. 78.06 which fall in any of the undermentioned categories (i-iv):

(i) parts of industrial machinery;

(ii) agricultural and fishing implements;

(iii) parts and accessories for industrial production;

(iv) packing materials, packing and parts of packing, not manufactured in Malta and certified to this effect by the Director of Industry;

shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
78.01	**Unwrought lead:**		
7801.10.00	– Refined lead	0	0
	– Other:		
7801.91.00	– – Containing by weight antimony as the principal other element	0	0
7801.99.00	– – Other	0	0
78.02 00.00	**Lead waste and scrap**	0	0
78.03 00.00	**Lead bars and rods, profiles and wire**	0	0
78.04	**Lead plates and sheets, strip and foil; lead powders and flakes:**		
	– Plates, sheets, strip and foil:		
7804.11.00	– – Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0	0
7804.19.00	– – Other	0	0
7804.20.00	– Powders and flakes	0	0
78.05 00.00	**Lead tubes, pipes and tube and pipe fittings (for example, couplings, elbows, sleeves)**	27	13
78.06 00.00 (N)	**Other articles of lead**	37	23

(N) Indicates rate pertaining to this heading is affected by National Note.

Chapter 79

Zinc and Articles Thereof

NOTES —

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, rectangle (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 opposites 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. 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 the whole of their 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.

SUBHEADING NOTE

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% 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%.

(c) ZINC DUST
Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

NATIONAL NOTE

For duty purposes, goods classified under heading No. 79.07 which fall in any of the undermentioned categories (i-iv):

(i) parts of industrial machinery;
(ii) agricultural and fishing implements;
(iii) parts and accessories for industrial production;
(iv) packing materials, packing and parts of packing, not manufactured in Malta and certified to this effect by the Director of Industry;

shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
79.01	**Unwrought zinc:**		
	– – Zinc, not alloyed:		
7901.11.00	– – Containing by weight 99.9% or more of zinc	0	0
7901.12.00	– – Containing by weight less than 99.99% of zinc	0	0
7901.20.00	– Zinc alloys	0	0
79.02 00.00	**Zinc waste and scrap**	0	0
7903	**Zinc dust, powders and flakes:**		
7903.10.00	– Zinc dust	0	0
7903.90.00	– Other	0	0
79.04 00.00	**Zinc bars, rods, profiles and wire**	0	0
79.05 00.00	**Zinc plates, sheets, strip and foil**	0	0
79.06 00.00	**Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)**	27	13
79.07 (N)	**Other articles of zinc:**		
7907.10.00	– Gutters, roof capping, skylight frames and other fabricated building components	27	13
7907.90.00	– Other	37	23

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

Chapter 80

Tin and Articles Thereof

NOTES —

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, rectangle (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 opposites 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 the whole of their 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.

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	Copper	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.

NATIONAL NOTE

For duty purposes, goods classified under heading No. 80.07 which fall in any of the undermentioned categories (i-iv):

(i) parts of industrial machinery;

(ii) agricultural and fishing implements;

(iii) parts and accessories for industrial production;

(iv) packing materials, packing and parts of packing, not manufactured in Malta and certified to this effect by the Director of Industry;

shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
80.01	**Unwrought tin:**		
8001.10.00	– Tin, not alloyed	0	0
8002.20.00	– Tin alloys	0	0
80.02 00.00	**Tin waste and scrap**	0	0
80.03 00.00	**Tin bars, rods, profiles and wire**	0	0
80.04 00.00	**Tin plates, sheet and strip, of a thickness exceeding 0.2 mm**	0	0
80.05	**Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes:**		
8005.10.00	– Foil	0	0
8005.20.00	– Powders and flakes	0	0
80.06 00.00	**Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)**	27	13
80.07 00.00 (N)	**Other articles of tin**	37	23

(N) Indicates that the rate of duty pertaining to this heading is effected by National Note.

CHAPTER 81

Other Base Metals; Cermets; Articles thereof

SUBHEADING NOTE —

1. Note 1 to Chapter 74, defining "bare and rods", "profiles", "wire" and "plates, sheets, strip and foil" shall apply, mutatis mutandis, to this Chapter.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
81.01	**Tungsten (wolfram) and articles thereof, including waste and scrap:**		
8101.10.00	– Powders	0	0
	– Other:		
8101.91.00	– – Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	0	0
8101.92.00	– – Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0	0
8101.93.00	– – Wire	0	0
8101.99.00	– – Other	0	0
81.02	**Molybdenum and articles thereof, including waste and scrap:**		
8102.10.00	– Powders	0	0
	– Other:		
8102.91.00	– – Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	0	0
8102.92.00	– – Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0	0
8102.93.00	– – Wire	0	0
8102.99.00	– – Other	0	0
81.03	**Tantalum and articles thereof, including waste and scrap:**		
8103.10.00	– Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	0	0
8103.90.00	– Other	0	0
81.04	**Magnesium and articles thereof, including waste and scrap:**		
	– Unwrought magnesium:		
8104.11.00	– – Containing at least 99.8% by weight of magnesium	0	0
8104.19.00	– – Other	0	0
8104.20.00	– Waste and scrap	0	0
8104.30.00	– Raspings, turnings and granules, graded according to size; powders	0	0
8104.90.00	– Other	0	0
81.05	**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:**		
8105.10.00	– Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	0	0
8105.90.00	– Other	0	0
81.06 00.00	**Bismuth and articles thereof, including waste and scrap**	0	0
81.07	**Cadmium and articles thereof, including waste and scrap:**		
8107.10.00	– Unwrought cadmium; waste and scrap; powders	0	0
8107.90.00	– Other	0	0
81.08	**Titanum and articles thereof, including waste and scrap:**		
8108.10.00	– Unwrought titanum; waste and scrap; powders	0	0
8108.90.00	– Other	0	0
81.09	**Zirconium and articles thereof, including waste and scrap:**		

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
8109.10.00	– Unwrought zirconium; waste and scrap; powders	0	0
8109 90.00	– Other	0	0
81.10 00.00	**Antimony and articles thereof, including waste and scrap**	0	0
81.11 00.00	**Manganese and articles thereof, including waste and scrap**	0	0
81.12	**Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:**		
	– Beryllium:		
8112.11.00	– – Unwrought; waste and scrap; powders	0	0
8112.19.00	– – Other	0	0
8112.20.00	– Chromium	0	0
8112.30.00	– Germanium	0	0
8112.40.00	– Vanadium	0	0
	– Other:		
8112.91.00	– – Unwrought; waste and scrap; powders	0	0
8112.99.00	– – Other	0	0
81.13 00.00	**Cermets and articles thereof, including waste and scrap**	0	0

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 or 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.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
82.01	**Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:**		
8201.10.00	– Spades and shovels	0	0
8201.20.00	– Forks	0	0
8201.30.00	– Mattocks, picks, hoes and rakes	0	0
8201.40.00	– Axes, bill hooks and similar hewing tools	0	0
8201.50.00	– One-handed secateurs (including poultry shears)	0	0
8201.60.00	– Hedge shears, two-handed pruning shears and similar two-handed shears	0	0
8201.90.00	– Other hand tools of a kind used in agriculture, horticulture or forestry	0	0
82.02	**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):**		
8202.10.00	– Hand saws	17	3
8202.20.00	– Band saw blades	0	0
	– Circular saw blades (including slitting or slotting saw blades):		
8202.31.00	– – With working parts of steel	0	0
8202.32.00	– – With working parts of other materials	0	0
8202.40.00	– Chain saw blades	0	0
	– Other saw blades:		
8202.91.00	– – Straight saw blades, for working metal	0	0
8202.99.00	– – Other	0	0
82.03	**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools:**		
8203.10.00	– Files, rasps and similar tools	17	3
8203.20.00	– Pliers (including cutting pliers), pincers, tweezers and similar tools	17	3
8203.30.00	– Metal cutting shears and similar tools	17	3
8203.40.00	– Pipe-cutters, bolt croppers, perforating punches and similar tools	17	3
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:		
8204.11.00	– – Non-adjustable	17	3

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8204.12.00	– – Adjustable	17	3
8204.20.00	– Interchangeable spanner-sockets, with or without handles	17	3
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 of, machine tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks:**		
8205.10.00	– Drilling, threading or tapping tools	17	3
8205.20.00	– Hammers and sledge hammers	17	3
8205.30.00	– Planes, chisels, gouges and similar cutting tools for working wood	17	3
8205.40.00	– Screwdrivers	17	3
	– Other hand tools (including glaziers' diamonds):		
8205.51.00	– – Household tools	17	3
8205.59.00	– – Other	17	3
8205.60.00	– Blow lamps	17	3
8205.70.00	– Vices, clamps and the like	17	3
8205.80.00	– Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	17	3
8205.90.00	– Sets of articles of two or more of the foregoing subheadings	17	3
82.06 00.00	**Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sets**	17	3
82.07	**Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, 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:		
8207.11.00	– – With working part of sintered metal carbide or cermets	0	0
8207.12.00	– – With working part of other material	0	0
8207.20.00	– Dies for drawing or extruding metal	0	0
	– Tools for pressing, stamping or punching:		
8207.30.10	– – – For hand tools	17	3
8207.30.90	– – – Other	0	0
	– Tools for tapping or threading:		
8207.40.10	– – – For hand tools	17	3
8207.40.90	– – – Other	0	0
	– Tools for drilling, other than for rock drilling:		
8207.50.10	– – – For hand tools	17	3
8207.50.90	– – – Other	0	0
	– Tools for boring or broaching:		
8207.60.10	– – – For hand tools	17	3
8207.60.90	– – – Other	0	0
	– Tools for milling:		
8207.70.10	– – – For hand tools	17	3
8207.70.90	– – – Other	0	0
	– Tools for turning:		
8207.80.10	– – – For hand tools	17	3
8207.80.90	– – – Other	0	0
	– Other interchangeable tools:		
8207.90.10	– – – For hand tools	17	3
8207.90.90	– – – Other	0	0
82.08	**Knives and cutting blades, for machines or for mechanical appliances:**		
8208.10.00	– For metal working	0	0
8208.20.00	– For wood working	0	0

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8208.30.00	– For kitchen appliances or for machines used by the food industry	0	0
8208.40.00	– For agricultural, horticultural or forestry machines	0	0
8208.90.00	– Other	0	0
82.09 00.00	**Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets**	0	0
82.10 00.00	**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink**	37	23
82.11	**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor:**		
8211.10.00	– Sets of assorted articles	37	23
	– Other:		
	– – Table knives having fixed blades:		
8211.91.10	– – – Handles	0	0
8211.91.90	– – – Other	37	23
	– – Other knives having fixed blades:		
8211.92.10	– – – Pruning, budding and grafting knives	0	0
8211.92.20	– – – Handles	0	0
8211.92.90	– – – Other	37	23
	– – Knives having other than fixed blades:		
8211.93.10	– – – Pruning, budding and grafting knives	0	0
8211.93.20	– – – Handles	0	0
8211.93.90	– – – Other	37	23
8211.94.00	– – Blades	0	0
82.12	**Razors' and razor blades (including razor blade blanks in strips):**		
8212.10.00	– Razors	27	13
8212.20.00	– Safety razor blades, including razor blade blanks in strips	27	13
8212.90.00	– Other parts	27	13
82.13 00.00	**Scissors, tailors' shears and similar shears, and blades therefor**	37	23
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):**		
	– Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor:		
8214.10.10	– – – Handles	0	0
8214.10.90	– – – Other	37	23
8214.20.00	– Manicure or pedicure sets and instruments (including nail files)	37	23
	– Other:		
8214.90.10	– – – For agriculture	0	0
8214.90.20	– – – Barber's hair clippers	0	0
8214.90.30	– – – Handles	0	0
8214.90.90	– – – Other	37	23
82.15	**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:**		
	– Sets of assorted articles containing at least one article plated with precious metal:		
8215.10.10	– – – Containing at least one article of heading No. 82.11	37	23
8215.10.90	– – – Other	27	13
	– Other sets of assorted articles:		
8215.20.10	– – – Containing at least one article of heading No. 82.11	37	23
8215.20.90	– – – Other	27	13
	– Other:		
	– – Plated with precious metals:		

H.S. Code number	*Goods*	*Rate of Duty*	
		General	*E.E.C.*
8215.91.10	– – – Handles	0	0
8215.91.90	– – – Other	27	13
	– – Other:		
8215.99.10	– – – Handles	0	0
8215.99.90	– – – Other	27	13

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 No. 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, "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.

NATIONAL NOTE —

For duty purposes Crown Corks classified under sub-heading No. 8309. 10.90 which are exempted from paying excise duty under the provision of the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance (Cap. 166), may be exempt from the additional duty (ii) subject to the provisions of that Ordinance.

H.S. Code number	*Goods*	*Rate of Duty* General	*Rate of Duty* E.E.C.
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:**		
8301.10.00	– Padlocks	27	13
8301.20.00	– Locks of a kind used for motor vehicles	27	13
8301.30.00	– Locks of a kind used for furniture	27	13
8301.40.00	– Other locks	27	13
8301.50.00	– Clasps and frames with clasps, incorporating locks	0	0
8301.60.00	– Parts	27	13
8301.70.00	– Keys presented separately	27	13
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 closers of base metal:**		
8302.10.00	– Hinges	27	13
8302.20.00	– Castors	27	13
8302.30.00	– Other mountings, fittings and similar articles suitable for motor vehicles	27	13
	– Other mountings, fittings and similar articles:		
8302.41.00	– – Suitable for buildings	27	13
8302.42.00	– – Other, suitable for furniture	27	13
	– – Other:		
8302.49.10	– – – Metal handles, hinges and bumpers (covers) for handbags, trunks and the like	0	0
8302.49.90	– – – Other	27	13
	– Hat-racks, hat-pegs, brackets and similar fixtures:		
8302.50.10	– – – Hat-racks, hat pegs and the like	37	23
8302.50.90	– – – Other	27	13
8302.60.00	– Automatic door closers	37	23
83.03 00.00	**Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong rooms, cash or deed boxes and the like, of base metal**	37	23
83.04	**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:**		
8304.00.10	– – – Pen trays, office-stamp stands and similar desk equipment	37	23
8304.00.90	– – – Other	48	31.2
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:**		
	– Fittings for loose-leaf binders or files:		
8305.10.10	– – – Imported for industrial production	0	0
8305.10.90	– – – Other	37	23
	– Staples in strips:		
8305.20.10	– – – Of the office type	37	23
8305.20.90	– – – Other	0	0
8305.90.00	– Other, including parts	37	23

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
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:**		
8306.10.00	– Bells, gongs and the like	37	23
	– Statuettes and other ornaments:		
8306.21.00	– – Plated with precious metal	57	37
8306.29.00	– – Other	57	37
8306.30.00	– Photograph, picture or similar frames, mirrors	37	23
83.07	**Flexible tubing of base metal, with or without fittings:**		
8307.10.00	– Of iron or steel	27	13
8307.90.00	– Of other base metal	27	13
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:**		
8308.10.00	– Hooks, eyes and eyelets	0	0
8308.20.00	– Tubular or bifurcated rivets	0	0
8308.90.00	– Other, including parts	0	0
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:**		
	– Crown corks:		
8309.10.10	– – – Approved by the Comptroller of Customs under the provisions of the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance (Cap. 166), for sealing:		
	(a) bottles containing not more than 0.5 litre spa water	(i) 47 but not less than 2c per 100 (ii) 5 mils each	(i) 33 but not less than 1c4 per 100 (ii) 5 mils each
	(b) bottles containing more than 0.5 litre but not more than 1 litre spa water	(i) 47 but not less than 2c per 100 (ii) 1c each	(i) 33 but not less than 1c4 per 100 (ii) 1c each
	(c) bottles containing more than 1 litre but not more than 1.5 litres spa water	(i) 47 but not less than 2c per 100 (ii) 1c5 each	(i) 33 but not less than 1c4 per 100 (ii) 1c5 each
	(d) bottles containing more than 1.5 litre but not more than 2.0 litres spa water	(i) 47 but not less than 2c per 100 (ii) 2c each	(i) 33 but not less than 1c4 per 100 (ii) 2c each
	(e) bottles containing non-alcoholic beverages (other than spa water) as defined in the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance (Cap. 166)	(i) 47 but not less than 2c per 100 (ii) 1c5 each	(i) 33 but not less than 1c4 per 100 (ii) 1c5 each
8309.10.90 (N)	– – – Other	(i) 47 but not less than 2c per 100 (ii) 1c5 each	(i) 33 but not less than 1c4 per 100 (ii) 1c5 each
	– Other:		
8309.90.10	– – – Capsules (pilfer proof screw caps) approved by the Comptroller of Customs under the provision of the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance (Cap. 166), for sealing bottles of non-alcoholic concentrates, as defined in that Ordinance	2c5 per capsule	2c5 per capsule

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
8309.90.90	– – – Other	0	0
83.10	**Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05:**		
8310.00.10	– – – Motor vehicle number plates	51	30
8310.00.90	– – – Other	37	23
83.11	**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:**		
8311.10.00	– Coated electrodes of base metal, for electric arc-welding	0	0
8311.20.00	– Cored wire of base metal, for electric arc-welding	0	0
8311.30.00	– Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	0	0
8311.90.00	– Other, including parts	0	0

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 or electrical appliances 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 furskin (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 Jacuard or similar machines (for example, Chapter 39 or 48 or Section XV);
   (e) transmission or conveyor belts of 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 styli (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;
   (0) 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 Chapter 40, 42, 43, 45 or 59 or heading No. 68.04 or 69.09); or
   (p) articles of Chapter 95.
2. Subject to Note 1 of 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 No. 84.84, 85.44, 85.45, 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 machinies fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. 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 purpose 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 and all 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 hand, of heading no. 85.08 or electromechanical 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 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

(c) 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 no.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 confomity 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 machine, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machine).

5. A. For the purpose of heading No. 84.71, "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 simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;

(c) hybrid machines consisting of either a digital machine with analogu 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 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 0.05mm, 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 purpose 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. 8482.40.00 apply only to bearings with cylindrical rollers of a uniform diameter not exceeding 5mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

NATIONAL NOTE—

For duty purposes:

(a) goods classified under headings Nos. 84.03 and 84.04 when imported for use in greenhouses or for animal husbandry,

(b) marine propulsion engines classified under headings Nos. 84.07 and 84.08 when imported for a specific vessel under construction or repair, being a vessel on which no import duties are leviable under Chapter 89 of this Act or for the fishing industry if so certified by the Director of Agriculture,

(c) engines classified under headings Nos. 84.07 and 84.08 for use on agricultural tractors,

(d) engines classified under sub-headings Nos. 8407. 90.00 and 8408.90.00, parts classified under subheadings Nos. 8409.91.90 and 8409.99.90, pumps classified under heading No. 84.13 and goods classified under heading No. 84.18 when imported for industrial production and agricultural use, and

(e) goods classified under headings Nos. 84.81, 84.83, 84.84 and 84.85 when imported for agricultural and fishing use, if so certified by the Director of Agriculture or as parts for industrial production,

shall be allowed free of import duty.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
84.01	**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:**		
8401.10.00	– Nuclear reactors	0	0
8401.20.00	– Machinery and apparatus for isotopic separation, and parts thereof	0	0
8401.30.00	– Fuel elements (cartridges), non-irradiated	0	0
8401.40.00	– Parts of nuclear reactors	0	0
8402	**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:		

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8402.11.00	– – Watertube boilers with a steam production exceeding 45 t per hour .	0	0
8402.12.00	– – Watertube boilers with a steam production not exceeding 45 t per hour	0	0
8402.19.00	– – Other vapour generating boilers, including hybrid boilers	0	0
8402.20.00	– Super-heated water boilers	0	0
8402.90.00	– Parts	0	0
8403	**Central heating boilers other than those of heading No. 84.02:**		
(N)			
8403.10.00	– Boilers	37	23
8403.90.00	– Parts	37	23
84.04	**Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:**		
(N)			
8404.10.00	– Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	37	23
8404.20.00	– Condensers for steam or other vapour power units	0	0
8404.90.00	– Parts	37	23
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:**		
8405.10.00	– 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	0	0
8405.90.00	– Parts	0	0
84.06	**Steam turbines and other vapour turbines:**		
	– Turbines:		
8406.11.00	– – For marine propulsion	0	0
8406.19.00	– – Other	0	0
8406.90.00	– Parts	0	0
84.07	**Spark-ignition reciprocating or rotary internal combustion piston engines:**		
(N)			
8407.10.00	– Aircraft engines	27	13
	– Marine propulsion engines:		
8407.21.00	– – Outboard motors	51	30
8407.29.00	– – Other	51	30
	– Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31.00	– – Of a cylinder capacity not exceeding 50 cm^3	51	30
8407.32.00	– – Of a cyinder exceeding 50 cm^3 but not exceeding 250 cm^3	51	30
	– – Of a cylinder capacity exceeding 250 cm^3 but not exceeding 1000 cm^3:		
8407.33.10	– – – Engines over 500 cm^3 up to 1000 cm^3	51 but not less than Lm25	30 but not less than Lm10
8407.33.90	– – – Other	51	30
	– – Of a cylinder capacity exceeding 1000 cm^3		
8407.34.10	– – – Engines over 1000 cm^3 up to 1200 cm^3	51 but not less than Lm25	30 but not less than Lm10
8407.34.20	– – – Engines over 1200 cm^3 up to 2000 cm^3	51 but not less than Lm35	30 but not less than Lm21
8407.34.30	– – – Engines over 2000 cm^3 up to 3500 cm^3	51 but not less than Lm45	30 but not less than Lm27
8407.34.40	– – – Engines over 3500 cm^3	30	15
8407.90.00	– Other engines	27	13
84.08	**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):**		
(N)			
8408.10.00	– Marine propulsion engines	51	30

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
	- Engines of a kind used for the propulsion of vehicles of Chapter 87:		
8408.20.10	- - - Engines up to 500 cm^3	51	30
8408.20.20	- - - Engines over 500 cm^3 up to 1200cm^3	51	30
		but not less than Lm25	but not less than Lm10
8408.20.30	- - - Engines over 1200 cm^3 up to 2000cm^3	51	30
		but not less than Lm35	but not less than Lm21
8408.20.40	- - - Engines over 2000 cm^3 up to 3500cm^3	51	30
		but not less than Lm45	but not less than Lm27
8408.20.50	- - - Engines over 3500 cm^3	30	15
8408.90.00	- Other engines	27	13
84.09	**Parts suitable for use solely or principally with the engines of heading No.**		
(N)	**84.07 or 84.08:**		
8409.10.00	- For aircraft engines	27	13
	- Other:		
	- - Suitable for use or principally with spark-ignition internal combustion piston engines:		
8409.91.10	- - - For motor vehicle engines and marine engines	51	30
8409.91.90	- - - Other	27	13
	- - Other:		
8409.99.10	- - - For motor vehicle engines and marine engines	51	30
8409.99.90	- - - Other	27	13
84.10	**Hydraulic turbines, water wheels, and regulators therefor:**		
	- Hydraulic turbines and water wheels:		
8410.11.00	- - Of a power not exceeding 1000 kw	0	0
8410.12.00	- - Of a power exceeding 1000 kw but not exceeding 10000kw	0	0
8410.13.00	- - Of a power exceeding 10000kw	0	0
8410.90.00	- Parts, including regulators	0	0
84.11	**Turbo-jets, turbo-propellers and other gas turbines:**		
	- Turbo-jets:		
8411.11.00	- - Of a thrust not exceeding 25 kn	0	0
8411.12.00	- - Of a thrust exceeding 25 kn	0	0
	- Turbo-propellers:		
8411.21.00	- - Of a power not exceeding 1100kw	0	0
8411.22.00	- - Of a power exceeding 1100kw	0	0
	- Other gas turbines:		
8411.81.00	- - Of a power not exceeding 5000kw	0	0
8411.82.00	- - Of a power exceeding 5000kw	0	0
	- Parts:		
8411.91.00	- - Of turbo-jets or turbo propellers	0	0
8411.99.00	- - Other	0	0
84.12	**Other engines and motors:**		
8412.10.00	- Reaction engines other than turbo-jets	0	0
	- Hydraulic power engines and motors:		
8412.21.00	- - Linear acting (cylinders)	0	0
8412.29.00	- - Other	0	0
	- Pneumatic power engines and motors:		
8412.31.00	- - Linear acting (cylinders)	0	0
8412.39.00	- - Other	0	0
8412.80.00	- Other	0	0
8412.90.00	- Parts	0	0
84.13	**Pumps for liquids, whether or not fitted with a measuring device; liquid**		
(N)	**elevators:**		
	- Pumps fitted or designed to be fitted with a measuring device:		

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8413.11.00	– – Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	27	13
8413.19.00	– – Other	27	13
8413.20.00	– Hand pumps, other than these of subheading No. 8413.11.00 or 8413.19.00	27	13
8413.30.00	– Fuel, lubricating or cooling medium pumps for internal combustion piston engines	27	13
8413.40.00	– Concrete pumps	27	13
8413.50.00	– Other reciprocating positive displacement pumps	27	13
8413.60.00	– Other rotary positive displacement pumps	27	13
8413.70.00	– Other centrifugal pumps	27	13
	– Other pumps; liquid elevators:		
8413.81.00	– – Pumps	27	13
8413.82.00	– – Liquid elevators	27	13
	– Parts:		
8413.91.00	– – Of pumps	27	13
8413.92.00	– – Of liquid elevators	27	13
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:**		
	– Vacuum pumps:		
8414.10.10	– – – Of the household type	27	13
8414.10.90	– – – Other	0	0
	– Hand or foot-operated air pumps:		
8414.20.10	– – – Of the household type	27	13
8414.20.90	– – – Other	0	0
	– Compressors of a kind used in refrigerating equipment:		
8414.30.10	– – – Of the household type	27	13
8414.30.90	– – – Other	0	0
8414.40.00	– Air compressors mounted on a wheeled chassis for towing	0	0
	– Fans:		
8414.51.00	– – Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W	37	23
	– – Other:		
8414.59.10	– – – Fans of the household type	37	23
8414.59.90	– – – Other	0	0
	– Hoods having a maximum horizontal side not exceeding 120 cm:		
8414.60.10	– – – Fitted with filter or filters	0	0
	– – – Other:		
8414.60.91	– – – – Of the household type	37	23
8414.60.99	– – – – Other	0	0
	– Other:		
8414.80.10	– – – Of the household type	37	23
8414.80.90	– – – Other	0	0
	Parts:		
8414.90.10	– – – For articles of sub-headings Nos. 8414.10.10, 8414.20.10 and 8414.30.10	27	13
8414.90.20	– – – For articles of sub-headings Nos. 8414.51.10, 8414.59.10, 8414.60.91 and 8414.80.10	37	23
8414.90.90	– – – For other articles	0	0
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:**		
	– Window or wall types, self-contained:		

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8415.10.10	- - - With cooling capacity up to 6kw	35	30
8415.10.90	- - - Other	0	0
	- Other:		
	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle:		
8415.81.10	- - - With cooling capacity up to 6kw	35	30
8415.81.90	- - - Other	0	0
	- - Other, incorporating a refrigerating unit:		
8415.82.10	- - - With cooling capacity up to 6kw	35	30
8415.82.90	- - - Other	0	0
	- - Not incorporating a refrigerating unit:		
8415.83.10	- - - With cooling capacity up to 6kw	35	30
8415.83.90	- - - Other	0	0
	- Parts:		
8415.90.10	- - - For articles of sub-headings Nos.8415.10.10, 8415.81.10, 8415.82.10 and 8415.83.10	35	30
8415.90.90	- - - Other	0	0
84.16	**Furnace burners for liquid fuel, or pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances:**		
8416.10.00	- Furnace burners for liquid fuel	0	0
8416.20.00	- Other furnace burners, including combination burners	0	0
8416.30.00	- Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	0	0
8416.90.00	- Parts	0	0
8417	**Industrial or laboratory furnaces and ovens, including incinerators, non-electric:**		
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	0	0
8417.20.00	- Bakery ovens, including biscuit ovens	0	0
8417.80.00	- Other	0	0
8417.90.00	- Parts	0	0
84.18 (N)	**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading No.84.15:**		
8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	37	23
	- Refrigerators, household type:		
8418.21.00	- - Compression-type	37	23
8418.22.00	- - Absorption-type, electrical	37	23
8418.29.00	- - Other	37	23
8418.30.00	- Freezers of the chest type, not exceeding 800 litre capacity	37	23
8418.40.00	- Freezers of the upright type, not exceeding 900 litre capacity	37	23
8418.50.00	- Refrigerating or freezing display counters, cabinets, showcases and the like	37	23
	- Other refrigerating or freezing equipment, heat pumps:		
8418.61.00	- - Compression type units whose condensers are heat exchangers	37	23
8418.69.00	- - Other	37	23
	- Parts:		
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	37	23
8418.99.00	- - Other	37	23

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
84.19	**Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:**		
	- Instantaneous or storage water heaters, non-electric:		
8419.11.00	- - Instantaneous gas water heaters	0	0
8419.19.00	- - Other	0	0
8419.20.00	- Medical, surgical or laboratory sterilisers	0	0
	- Dryers:		
8419.31.00	- - For agricultural products	0	0
8419.32.00	- - For wood, paper pulp, paper or paperboard	0	0
8419.39.00	- - Other	0	0
8419.40.00	- Distilling or rectifying plant	0	0
8419.50.00	- Heat exchange units	0	0
8419.60.00	- Machinery for liquefying air or gas	0	0
	- Other machinery, plant or equipment:		
8419.81.00	- - For making hot drinks or for cooking or heating food	0	0
8419.89.00	- - Other	0	0
8419.90.00	- Parts	0	0
84.20	**Calendering or other rolling machines, other than for metals or glass, and cylinders therfor:**		
8420.10.00	- Calendering or other rolling machines	0	0
	- Parts:		
8420.91.00	- - Cylinders	0	0
8420.99.00	- - Other	0	0
84.21	**Centrifuges, including centrifugal dryers, filtering or purifying machinery and apparatus, for liquids or gases;**		
	- Centrifuges, including centrifugal dryers:		
8421.11.00	- - Cream separators	0	0
8421.12.00	- - Clothes-dryers	0	0
8421.19.00	- - Other	0	0
	- Filtering or purifying machinery and apparatus for liquids:		
8421.21.00	- - For filtering or purifying water	0	0
8421.22.00	- - For filtering or purifying beverages other than water	0	0
8421.23.00	- - Oil or petrol-filters for internal combustion engines	0	0
8421.29.00	- - Other	0	0
	- Filtering or purifying machinery and apparatus for gases:		
8421.31.00	- - Intake air filters for internal combustion engines	0	0
8421.39.00	- - Other	0	0
	- Parts:		
8421.91.00	- - Of centrifuges, including centrifugal dryers	0	0
8421.99.00	- - Other	0	0
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 other containers; other packing or wrapping machinery; machinery for aerating beverages:**		
	- Dish washing machines:		
8422.11.00	- - Of the household type	37	23
8422.19.00	- - Other	0	0
8422.20.00	- Machinery for cleaning or drying bottles or other containers	0	0

H.S Code number	Goods	Rate of Duty General	E.E.C.
8422.30.00	– Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages	0	0
8422.40.00	– Other packing or wrapping machinery	0	0
	– Parts:		
8422.90.10	– – – For articles of sub-heading No. 8422.11.00	37	23
8422.90.90	– – – Others	0	0
84.23	**Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine of all kinds:**		
8423.10.00	– Personal weighing machines, including baby scales; household scales	37	23
8423.20.00	– Scales for continous weighing of goods on conveyors	0	0
8423.30.00	– Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	0
	– Other weighing machinery:		
8423.81.00	– – Having a maximum weighing capacity not exceeding 30 kg	0	0
8423.82.00	– – Having a maximum weighing capacity exceeding 30 kg but not exceeding 5000kg	0	0
8423.89.00	– – Other	0	0
8423.90.00	– Weighing machine weights of all kinds; parts of weighing machinery	0	0
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:**		
8424.10.00	– Fire extinguishers, whether or not charged	27	13
8424.20.00	– Spray guns and similar appliances	0	0
8424.30.00	– Steam or sand blasting machines and similar jet projecting machines	0	0
	– Other appliances:		
8424.81.00	– – Agricultural or horticultural	0	0
8424.89.00	– – Other	0	0
8424.90.00	– Parts	0	0
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:		
8425.11.00	– – Powered by electric motor	0	0
8425.19.00	– – Other	0	0
8425.20.00	– Pit-head winding gear; winches specially designed for use underground	0	0
	– Other winches; capstans:		
8425.31.00	– – Powered by electric motor	0	0
8425.39.00	– – Other	0	0
	– Jacks; hoists of kind used for raising vehicles:		
8425.41.00	– – Built-in jacking systems of a type used in garages	0	0
8425.42.00	– – Other jacks and hoists, hydraulic	0	0
8425.49.00	– – Other	0	0
84.26	**Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:**		
	– Overhead travelling cranes, transporters cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
8426.11.00	– – Overhead travelling cranes on fixed support	0	0
8426.12.00	– – Mobile lifting frames on tyre and straddle carriers	0	0
8426.19.00	– – Other	0	0
8426.20.00	– Tower cranes	0	0
8426.30.00	– Portal or pedestal jib cranes	0	0
	– Other machinery, self-propelled:		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8426.41.00	– – On tyres	0	0
8426.49.00	– – Other	0	0
	– Other machinery:		
8426.91.00	– – Designed for mounting on road vehicles	0	0
8426.99.00	– – Other	0	0
84.27	**Fork-lift trucks; other works trucks fitted with lifting or handling equipment:**		
8427.10.00	– Self-propelled trucks powered by an electric motor	0	0
8427.20.00	– Other self-propelled trucks	0	0
8427.90.00	– Other trucks	0	0
84.28	**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):**		
8428.10.00	– Lifts and skip hoists	0	0
8428.20.00	– Pneumatic elevators and conveyors	0	0
	– Other continuous-action elevators and conveyors, for goods or materials:		
8428.31.00	– – Specially designed for underground use	0	0
8428.32.00	– – Other, bucket type	0	0
8428.33.00	– – Other, belt type	0	0
8428.39.00	– – Other	0	0
8428.40.00	– Escalators and moving walkways	0	0
8428.50.00	– Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	0
8428.60.00	– Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	0
8428.90.00	– Other machinery	0	0
84.29	**Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:**		
	– Bulldozers and angledozers:		
8429.11.00	– – Track laying	0	0
8429.19.00	– – Other	0	0
8429.20.00	– Graders and levellers	0	0
8429.30.00	– Scrapers	0	0
8429.40.00	– Tamping machines and road rollers	0	0
	– Mechanical shovels, excavators and shovel loaders:		
8429.51.00	– – Front-end shovel loaders	0	0
8429.52.00	– – Machinery with a 360° revolving superstructure	0	0
8429.59.00	– – Other	0	0
84.30	**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:**		
8430.10.00	– Pile-drivers and pile-extractors	0	0
8430.20.00	– Snow-ploughs and snow-blowers	0	0
	– Coal or rock cutters and tunnelling machinery:		
8430.31.00	– Self-propelled	0	0
8430.39.00	– – Other	0	0
	– Other boring or sinking machinery:		
8430.41.00	– – Self-propelled	0	0
8430.49.00	– – Other	0	0
8430.50.00	– Other machinery, self-propelled	0	0
	– Other machinery, not self-propelled:		
8430.61.00	– – Tamping or compacting machinery	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8430.62.00	– – Scrapers	0	0
8430.69.00	– – Other	0	0
84.31	**Parts suitable for use solely or principally with the machinery of heading No. 84.25 to 84.30:**		
8431.10.00	– Of machinery of heading No. 84.25	0	0
8431.20.00	– Of machinery of heading No. 84.27	0	0
	– Of machinery of heading No. 84.28:		
8431.31.00	– – Of lifts, skip hoists or escalators	0	0
8431.39.00	– – Other	0	0
	– Of machinery of headings Nos. 84.26, 84.29 or 84.30:		
8431.41.00	– – Buckets, shovels, grabs and grips	0	0
8431.42.00	– – Bulldozers or angledozer blades	0	0
8431.43.00	– – Parts of boring or sinking machinery of subheadings Nos. 8430.41.00 or 8430.49.00	0	0
8431.49.00	– – Other	0	0
84.32	**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:**		
8432.10.00	– Ploughs	0	0
	– Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21.00	– – Disc harrows	0	0
8432.29.00	– – Other	0	0
8432.30.00	– Seeders, planters and transplanters	0	0
8432.40.00	– Manure spreaders and fertiliser distributors	0	0
8432.80.00	– Other machinery	0	0
8432.90.00	– Parts	0	0
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 sportsgrounds:		
8433.11.00	– – Powered, with the cutting device rotating in a horizontal plane	0	0
8433.19.00	– – Other	0	0
8433.20.00	– Other mowers, including cutter bars for tractor mounting	0	0
8433.30.00	– Other haymaking machinery	0	0
8433.40.00	– Straw or fodder balers, including pick-up balers	0	0
	– Other harvesting machinery; threshing machinery:		
8433.51.00	– – Combine harvester-threshers	0	0
8433.52.00	– – Other threshing machinery	0	0
8433.53.00	– – Root or tuber harvesting machines	0	0
8433.59.00	– – Other	0	0
8433.60.00	– Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	0	0
8433.90.00	– Parts	0	0
84.34	**Milking machines and dairy machinery:**		
8434.10.00	– Milking machines	0	0
8434.20.00	– Dairy machinery	0	0
8434.90.00	– Parts	0	0
84.35	**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:**		
8435.10.00	– Machinery	0	0
8435.90.00	– Parts	0	0
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:**		

H.S Code number	Goods	Rate of Duty General	E.E.C.
8436.10.00	– Machinery for preparing animal feeding stuffs	0	0
	– Poultry-keeping machinery; poultry incubators and brooders:		
8436.21.00	– – Poultry incubators and brooders	0	0
8436.29.00	– – Other	0	0
8436.80.00	– Other machinery	0	0
	– Parts:		
8436.91.00	– – Of poultry-keeping machinery or poultry incubators and brooders	0	0
8436.99.00	– – Other	0	0
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 vegetables, other than farm-type machinery:**		
8437.10.00	– Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	0	0
8437.80.00	– Other machinery	0	0
8437.90.00	– Parts	0	0
84.38	**Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:**		
8438.10.00	– Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	0
8438.20.00	– Machinery for the manufacture of confectionery, cocoa or chocolate	0	0
8438.30.00	– Machinery for sugar manufacture	0	0
8438.40.00	– Brewery machinery	0	0
8438.50.00	– Machinery for the preparation of meat or poultry	0	0
8438.60.00	– Machinery for the preparation of fruits, nuts or vegetables	0	0
8438.80.00	– Other machinery	0	0
8438.90.00	– Parts	0	0
84.39	**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:**		
8439.10.00	– Machinery for making pulp or fibrous cellulosic material	0	0
8439.20.00	– Machinery for making paper or paperboard	0	0
8439.30.00	– Machinery for finishing paper or paperboard	0	0
	– Parts:		
8439.91.00	– – Of machinery for making pulp of fibrous cellulosic material	0	0
8439.99.00	– – Other	0	0
84.40	**Book-binding machinery, including book-sewing machines:**		
8440.10.00	– Machinery	0	0
8440.90.00	– Parts	0	0
84.41	**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:**		
	– Cutting machines:		
8441.10.10	– – – Shearing and cutting machines including guillotines of a kind used in photographic work	47	30.5
8441.10.90	– – – Other	0	0
8441.20.00	– Machines for making bags, sacks or envelopes	0	0
8441.30.00	– Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	0	0
8441.40.00	– Machines for moulding articles in paper pulp, paper or paperboard	0	0
8441.80.00	– Other machinery	0	0
	– Parts:		
8441.90.10	– – – Of articles of subheading No. 8441.10.10	47	30.5
8441.90.90	– – – Other	0	0

H.S Code number	Goods	Rate of Duty General	E.E.C.
84.42	**Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or typesetting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other components; printing type, blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):**		
8442.10.00	– Phototypesetting and composing machines	0	0
8442.20.00	– Machinery, apparatus and equipment for typesetting or composing by other processes, with or without founding device	0	0
8442.30.00	– Other machinery, apparatus and equipment	0	0
8442.40.00	– Parts of the foregoing machinery, apparatus or equipment	0	0
8442.50.00	– 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)	0	0
84.43	**Printing machinery; machines for uses ancillary to printing:**		
	– Offset printing machinery:		
8443.11.00	– – Reel fed	0	0
8443.12.00	– – Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	0	0
8443.19.00	– – Other	0	0
	– Letterpress printing machinery, excluding flexographic printing:		
8443.21.00	– – Reel fed	0	0
8443.29.00	– – Other	0	0
8443.30.00	– Flexographic printing machinery	0	0
8443.40.00	– Gravure printing machinery	0	0
8443.50.00	– Other printing machinery	0	0
8443.60.00	– Machines for uses ancillary to printing	0	0
8443.90.00	– Parts	0	0
84.44 00.00	**Machines for extruding, drawing, texturing or cutting man-made textile materials**	0	0
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 headings Nos. 84.46 or 84.47:**		
	– Machines for preparing textile fibres:		
8445.11.00	– – Carding machines	0	0
8445.12.00	– – Combing machines	0	0
8445.13.00	– – Drawing or roving machines	0	0
8445.19.00	– – Other	0	0
8445.20.00	– Textile spinning machines	0	0
8445.30.00	– Textile doubling or twisting machines	0	0
8445.40.00	– Textile winding (including weft-winding) or reeling machine	0	0
8445.90.00	– Other	0	0
84.46	**Weaving machines (looms):**		
8446.10.00	– For weaving fabrics of a width not exceeding 30 cm	0	0
	– For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21.00	– – Power looms	0	0
8446.29.00	– – Other	0	0
8446.30.00	– For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	0
84.47	**Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmage, braid or net and machines for tufting:**		
	– Circular knitting machines:		
8447.11.00	– – With cylinder diameter not exceeding 165 mm	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8447.12.00	– – With cylinder diameter exceeding 165 mm	0	0
8447.20.00	– Flat knitting machines; stitch-bonding machines	0	0
8447.90.00	– Other	0	0
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 heading or of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle 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:		
8448.11.00	– – Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	0	0
5448.19.00	– – Other	0	0
8448.20.00	– Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery	0	0
	– Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery:		
8448.31.00	– – Card clothing	0	0
8448.32.00	– – Of machines for preparing textile fibres, other than card clothing	0	0
8448.33.00	– – Spindles, spindle flyers, spinning rings and ring travellers	0	0
8448.39.00	– – Other	0	0
	– Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.41.00	– – Shuttles	0	0
8448.42.00	– – Reeds for looms, healds and heald-frames	0	0
8448.49.00	– – Other	0	0
	– Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery:		
8448.51.00	– – Sinkers, needles and other articles used in forming stitches	0	0
8448.59.00	– – Other	0	0
84.49 00.00	**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**	0	0
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:		
	– – Fully automatic machines:		
8450.11.10	– – – Of the household type	37	23
8450.11.90	– – – Other	0	0
	– – Other machines, with built-in centrifugal dryer:		
8450.12.10	– – – Of the household type	37	23
8450.12.90	– – – Other	0	0
	– – Other:		
8450.19.10	– – – Of the household type	37	23
8450.19.90	– – – Other	0	0
8450.20.00	– Machines, each of a dry linen capacity exceeding 10 kg	0	0
	– Parts:		
8450.90.10	– – – Of articles of subheadings Nos. 8450.11.10, 8450.12.10 and 8450.19.10	37	23
8450.90.90	– – – Other	0	0
84.51	**Machinery (other than machines of heading No. 84.50) for washing, wringing, cleaning, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the**		

H.S Code number	Goods	Rate of Duty General	E.E.C.
	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:		
8451.10.00	– Dry-cleaning machines	0	0
	– Drying machines:		
8451.21.00	– – Each of a dry linen capacity not exceeding 10 kg	0	0
8451.29.00	– – Other	0	0
8451.30.00	– Ironing machines and presses (including fusing presses)	0	0
8451.40.00	– Washing, bleaching or dyeing machines	0	0
8451.50.00	– Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	0
8451.80.00	– Other machinery	0	0
8451.90.00	– Parts	0	0
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 needles:**		
8452.10.00	– Sewing machines of the household type	0	0
	– Other sewing machines:		
8452.21.00	– – Automatic units	0	0
8452.29.00	– – Other	0	0
8452.30.00	– Sewing machine needles	0	0
8452.40.00	– Furniture, bases and covers for sewing machines and parts thereof	0	0
8452.90.00	– Other parts of sewing machines	0	0
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:**		
8453.10.00	– Machinery for preparing, tanning or working hides, skins or leather	0	0
8453.20.00	– Machinery for making or preparing footwear	0	0
8453.80.00	– Other machinery	0	0
8453.90.00	– Parts	0	0
84.54	**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:**		
8454.10.00	– Converters	0	0
8454.20.00	– Ingot moulds and ladles	0	0
8454.30.00	– Casting machines	0	0
8454.90.00	– Parts	0	0
84.55	**Metal-rolling mills and rolls therefor:**		
8455.10.00	– Tube mills	0	0
	– Other rolling mills:		
8455.21.00	– – Hot or combination hot and colds	0	0
8455.22.00	– – Cold	0	0
8455.30.00	– Rolls for rolling mills	0	0
8455.90.00	– Other parts	0	0
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:**		
8456.10.00	– Operated by laser or other light or photon beam processes	0	0
8456.20.00	– Operated by ultrasonic processes	0	0
8456.30.00	– Operated by electro-discharge processes	0	0
8456.90.00	– Other	0	0
84.57	**Machining centres, unit construction machines (single station- and multi-station transfer machines, for working metal:**		
8457.10.00	– Machining centres	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8457.20.00	– Unit construction machines (single station)	0	0
8457.30.00	– Multi-station transfer machines	0	0
84.58	**Lathes for removing metal:**		
	– Horizontal lathes:		
8458.11.00	– – Numerically controlled	0	0
8458.19.00	– – Other	0	0
	– Other lathes:		
8458.91.00	– – Numerically controlled	0	0
8458.99.00	– – Other	0	0
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:**		
8459.10.00	– Way-type unit head machines	0	0
	– Other drilling machines:		
8459.21.00	– – Numerically controlled	0	0
8459.29.00	– – Other	0	0
	– Other boring-milling machines:		
8459.31.00	– – Numerically controlled	0	0
8459.39.00	– – Other	0	0
8459.40.00	– Other boring machines	0	0
	– Milling machines, knee-type:		
8459.51.00	– – Numerically controlled	0	0
8459.59.00	– – Other	0	0
	– Other milling machines:		
8459.61.00	– – Numerically controlled	0	0
8459.69.00	– – Other	0	0
8459.70.00	– Other threading or tapping machines	0	0
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-surfaced grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.11.00	– – Numerically controlled	0	0
8460.19.00	– – Other	0	0
	– Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.21.00	– – Numerically controlled:		
8460.29.00	– – Other	0	0
	– Sharpening (tool or cutter grinding) machines:		
8460.31.00	– – Numerically controlled	0	0
8460.39.00	– – Other:		
8460.40.00.	– Honing or lapping machines	0	0
8460.90.00	– Other	0	0
84.61	**Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included:**		
8461.10.00	– Planing machines	0	0
8461.20.00	– Shaping or slotting machines	0	0
8461.30.00	– Broaching machines	0	0
8461.40.00	– Gear cutting, gear grinding or gear finishing machines	0	0
8461.50.00	– Sawing or cutting-off machines	0	0
8461.90.00	– Other	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
84.62	**Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above:**		
8462.10.00	– Forging or die-stamping machines (including presses) and hammers ..	0	0
	– Bending, folding, straightening or flattening machines (including presses):		
8462.21.00	– – Numerically controlled	0	0
8462.29.00	– – Other	0	0
	– Shearing machines (including presses), other than combined punching and shearing machines:		
8462.31.00	– – Numerically controlled	0	0
8462.39.00	– – Other	0	0
	– Punching or notching machines (including presses), including combined punching and shearing machines:		
8462.41.00	– – Numerically controlled	0	0
8462.49.00	– – Other	0	0
	– Other:		
8462.91.00	– – Hydraulic presses	0	0
8462.99.00	– – Other	0	0
84.63	**Other machine-tools for working metal, sintered metal carbides or cermets, without removing material:**		
8463.10.00	– Draw-benches for bars, tubes, profiles, wire or the like	0	0
8463.20.00	– Thread rolling machines	0	0
8463.30.00	– Machines for working wire	0	0
8463.90.00	– Other	0	0
84.64	**Machine-tools for working stone, ceramics, concrete, asbestos cement or like mineral materials or for cold working glass:**		
8464.10.00	– Sawing machines	0	0
8464.20.00	– Grinding or polishing machines	0	0
8464.90.00	– Other	0	0
84.65	**Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials:**		
8465.10.00	– Machines which can carry out different types of machining operations without tool change between such operations	0	0
	– Other:		
8465.91.00	– – Sawing machines	0	0
8465.92.00.	– – Planing, milling or moulding (by cutting) machines	0	0
8465.93.00	– – Grinding, sanding or polishing machines	0	0
8465.94.00	– – Bending or assembling machines	0	0
8465.95.00	– – Drilling or morticing machines	0	0
8465.96.00	– – Splitting, slicing or paring machines	0	0
8465.99.00	– – Other	0	0
84.66	**Parts and accessories suitable for use solely or principally with the machines of headings No. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand:**		
8466.10.00	– Tool holders and self-opening dieheads	0	0
8466.20.00	– Work holders	0	0
8466.30.00	– Dividing heads and other special attachments for machine-tools	0	0
	– Other:		
8466.91.00	– – For machines of heading No. 84.64	0	0
8466.92.00	– – For machines of heading No. 84.65	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8466.93.00	– – For machines of headings Nos. 84.56 to 84.61	0	0
8466.94.00	– – For machines of heading No. 84.62 or 84.63	0	0
84.67	**Tools for working in the hand, pneumatic or with self-contained non-electric motor:**		
	– Pneumatic:		
8467.11.00	– – Rotary type (including combined rotary-percussion)	0	0
8467.19.00	– – Other	0	0
	– Other tools:		
8467.81.00	– – Chain saws	0	0
8467.89.00	– – Other	0	0
	– Parts:		
8467.91.00	– – Of chain saws	0	0
8467.92.00	– – Of pneumatic tools	0	0
8467.99.00	– – Other	0	0
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:**		
8468.10.00	– Hand-held blow pipes	0	0
8468.20.00	– Other gas-operated machinery and apparatus	0	0
8468.80.00	– Other machinery and apparatus	0	0
8468.90.00	– Parts	0	0
84.69	**Typewriters and word-processing machines:**		
8469.10.00	– Automatic typewriters and word-processing machines	25	16.2
	– Other typewriters, electric:		
8469.21.00	– – Weighing not more than 12 kg, excluding case	25	16.2
8469.29.00	– – Other	25	16.2
	– Other typewriters, non-electric:		
8469.31.00	– – Weighing not more than 12 kg, excluding case	25	16.2
8469.39.00	– – Other	25	16.2
84.70	**Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:**		
8470.10.00	– Electronic calculators capable of operation without an external source of power	25	16.2
	– Other electronic calculating machines:		
8470.21.00	– – Incorporating a printing device	25	16.2
8470.29.00	– – Other	25	16.2
8470.30.00	– Other calculating machines	25	16.2
8470.40.00	– Accounting machines	25	16.2
8470.50.00	– Cash registers	25	16.2
8470.90.00	– Other	25	16.2
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:**		
	– Analogue or hybrid automatic data processing machines:		
8471.10.10	– – – Machines which can be used independently as multi-user machines	20	12
8471.10.90	– – – Other	16	8
	– 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:		
8471.20.10	– – – Machines which can be used independently as multi-user machines	20	12

H.S Code number	Goods	Rate of Duty General	E.E.C.
8471.20.99	– – – Other	16	8
	– Other:		
	– – 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:		
8471.91.10	– – – Machines which can be used independently as multi-user machines	20	12
8471.91.90	– – – Other	16	8
8471.92.00	– – 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	20	12
8471.93.00	– – Storage units, whether or not presented with the rest of a system	20	12
	– – Other:		
8471.99.10	– – – Machines which can be used independently as multi-user machines	20	12
8471.99.20	– – – Peripherals	20	12
8471.99.90	– – – Other	16	8
84.72	**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting, coin-counting or -wrapping machines, pencil-sharpening machines, perforating or stapling machines):**		
8472.10.00	– Duplicating machines	27	13
8472.20.00	– Addressing machines and address plate embossing machines	27	13
8472.30.00	– Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	27	13
8472.90.00	– Other	27	13
84.73	**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:**		
8473.10.00	– Parts and accessories of the machines of heading No. 84.69	27	13
	– Parts and accessories of the machines of heading No. 84.70:		
8473.21.90	– – Of the electronic calculating machines of subheading No. 84.70 10.00, 84.70 21.00 or 84.70 29.00	27	13
8473.29.00	– – Other	27	13
8473.30.00	– Parts and accessories of the machines of heading No. 84.71	27	13
8473.40.00	– Parts and accessories of the machines of heading No. 84.72	27	13
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; machine for forming foundry moulds of sand:**		
8474.10.00	– Sorting, screening, separating or washing machines	0	0
8474.20.00	– Crushing or grinding machines	0	0
	– Mixing or kneading machines:		
8474.31.00	– – Concrete or mortar mixers	0	0
8474.32.00	– – Machines for mixing mineral substances with bitumen	0	0
8474.39.00	– – Other	0	0
8474.80.00	– Other machinery	0	0
8474.90.00	– Parts	0	0
84.75	**Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machine for manufacturing or hot working glass or glassware:**		
8475.10.00	– Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0	0

H.S Code number	Goods	Rate of Duty General	E.E.C.
8475.20.00	– Machines for manufacturing or hot working glass or glassware	0	0
8475.90.00	– Parts	0	0
84.76	**Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:**		
	– Machines:		
8476.11.00	– – Incorporating heating or refrigerating devices	37	23
8476.19.00	– – Other	37	23
8476.90.00	– Parts	37	23
84.77	**Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter:**		
8477.10.00	– Injection-moulding machines	0	0
8477.20.00	– Extruders	0	0
8477.30.00	– Blow moulding machines	0	0
8477.40.00	– Vacuum moulding machines and other thermoforming machines	0	0
	– Other machinery for moulding or otherwise forming:		
8477.51.00	– – For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0	0
8477.59.00	– – Other	0	0
8477.80.00	– Other machinery	0	0
8477.90.00	– Parts	0	0
84.78	**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:**		
8478.10.00	– Machinery	0	0
8478.90.00	– Parts	0	0
84.79	**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:**		
8479.10.00	– Machinery for public works, building or the like	0	0
8479.20.00	– Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	0
8479.30.00	– 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	0	0
8479.40.00	– Rope- or cable-making machines	0	0
	– Other machines and mechanical appliances:		
8479.81.00	– – For treating metal, including electric wire coil-winders	0	0
8479.82.00	– – Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0	0
	– – Other:		
8479.89.10	– – – Automatic shoe brushing machines	37	23
8479.89.90	– – – Other	0	0
	– Parts:		
8479.90.10	– – – Of automatic shoe brushing machines	37	23
8479.90.90	– – – Other	0	0
84.80	**Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:**		
8480.10.00	– Moulding boxes for metal foundry	0	0
8480.20.00	– Mould bases	0	0
	– Moulding patterns:		
8480.30.10	– – Of wood	47	30.5
8480.30.90	– – Other	0	0

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	E.E.C.
	– Moulds for metal or metal carbides:		
8480.41.00	– – Injection or compression types	0	0
8480.49.00	– – Other	0	0
8480.50.00	– Moulds for glass	0	0
8480.60.00	– Moulds for mineral materials	0	0
	– Moulds for rubber or plastics:		
8480.71.00	– – Injection or compression types	0	0
8480.79.00	– – Other	0	0
84.81 (N)	**Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostically controlled valves:**		
8481.10.00	– Pressure-reducing valves	27	13
8481.20.00	– Valves for oleohydraulic or pneumatic transmissions	27	13
8481.30.00	– Check valves	27	13
8481.40.00	– Safety or relief valves	27	13
8481.80.00	– Other appliances	27	13
8481.90.00	– Parts	27	13
84.82	**Ball or roller bearings:**		
8482.10.00	– Ball bearings	0	0
8482.20.00	– Tapered roller bearings, including cone and tapered roller assemblies	0	0
8482.30.00	– Spherical roller bearings	0	0
8482.40.00	– Needle roller bearings	0	0
8482.50.00	– Other cylindrical roller bearings	0	0
8482.80.00	– Other, including combined ball/roller bearings	0	0
	– Parts:		
8482.91.00	– – Balls, needles and rollers	0	0
8482.99.00	– – Other	0	0
84.83 (N)	**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 chargers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):**		
	– Transmission shafts (including cam shafts and crank shafts) and cranks:		
8483.10.10	– – – For motor vehicles	51	30
8483.10.90	– – – Other	27	13
	– Bearing housings, incorporating ball or roller bearings:		
8483.20.10	– – – For motor vehicles	51	30
8483.20.90	– – – Other	27	13
	– Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:		
8483.30.10	– – – For motor vehicles	51	30
8483.30.90	– – – Other	27	13
	– 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:		
8483.40.10	– – – For motor vehicles	51	30
8483.40.90	– – – Other	27	13
	– Flywheels and pulleys, including pulley blocks:		
8483.50.10	– – – For motor vehicles	51	30
8483.50.90	– – – Other	27	13
	– Clutches and shaft couplings (including universal joints):		
8483.60.10	– – – For motor vehicles	51	30
8483.60.90	– – – Other	27	13
	– Parts:		

(N) Indicates that rate of duty pertaining to this heading is affected by National Note.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
8483.90.10	– – – For motor vehicles	51	30
8483.90.90	– – – Other	27	13
84.84 (N)	**Gaskets and similar joints of metal sheeting combined with other material 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:**		
	– Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metals:		
8484.10.10	– – – For motor vehicles	51	30
8484.10.90	– – – Other	27	13
	– Other:		
8484.90.10	– – – For motor vehicles	51	30
8484.90.90	– – – Other	27	13
84.85 (N)	**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:**		
8485.10.00	– Ships' propellers and blades therefor	27	13
	– Other:		
8485.90.10	– – – For motor vehicles	51	30
8485.90.90	– – – Other	27	13

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

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 blankers, 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 20 kg.

   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 can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

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

   Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

5. For the purposes of heading 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, inter-connections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semi-condutor 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 this Schedule 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.

ADDITIONAL NOTE —

1. In this Chapter "kVA" means kilovoltampere.

NATIONAL NOTE

For duty purposes:—

(a) goods classified under headings Nos. 85.01, 85.02, 85.03, 85.04 and 85.16, when imported for industrial production, agricultural and fishing use,

(b) goods classified under heading No. 85.27 and parts thereof classified under heading No. 85.29, when imported for use in radio-telephony, radio-telegraphy and radio-broadcasting stations,

(c) goods classified under heading No. 85.28 and parts thereof classified under heading No. 85.29, when imported for use in television stations,

(d) parts of articles of heading No. 85.25 classified under heading No. 85.29 (excluding parts for articles of sub-heading No. 8525.20.10) when imported for use in the stations mentioned in (b) and (c) respectively,

(e) goods classified under headings Nos. 85.40, 85.41 and 85.42, when imported as parts for industrial, statistical and similar machines, and

(f) goods classified under headings Nos. 85.46 and 85.48 when imported for industrial production

shall be allowed free of import duty.

H.S. Code number	*Goods*	*Rate of Duty*	
		General	*E.E.C.*
85.01 (N)	**Electric motors and generators (excluding generating sets):**		
8501.10.00	– Motors of an output not exceeding 37.5 W	27	13
8501.20.00	– Universal AC/DC motors of an output exceeding 37.5 W	27	13
	– Other DC motors; DC generators:		
8501.31.00	– – Of an output not exceeding 750 W	27	13
8501.32.00	– – Of an output exceeding 750 W but not exceeding 75 kW	27	13
8501.33.00	– – Of an output exceeding 75 kW but not exceeding 375 kW	27	13
8501.34.00	– – Of an output exceeding 375 kW	27	13
8501.40.00	– Other AC motors, single-phase	27	13
	– Other AC motors, multi-phase:		
8501.51.00	– – Of an output not exceeding 750 W	27	13
8501.52.00	– – Of an output exceeding 750 W but not exceeding 75 kW	27	13
8501.53.00	– – Of an output exceeding 75 kW	27	13
	– AC generators (alternators):		
8501.61.00	– – Of an output not exceeding 75 kVA	27	13
8501.62.00	– – Of an output exceeding 75 kVA but not exceeding 375 kVA	27	13
8501.63.00	– – Of an output exceeding 375 kVA but not exceeding 750 kVA	27	13
8501.64.00	– – Of an output exceeding 750 kVA	27	13
85.02 (N)	**Electric generating sets and rotary converters:**		
	– Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.11.00	– – Of an output not exceeding 75 kVA	27	13
8502.12.00	– – Of an output exceeding 75 kVA but not exceeding 375 kVA	27	13
8502.13.00	– – Of an output exceeding 375 kVA	27	13
8502.20.00	– Generating sets with spark-ignition internal combustion piston engines	27	13
8502.30.00	– Other generating sets	27	13
8502.40.00	– Electric rotary converters	27	13
85.03 00.00 (N)	**Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02**	27	13
85.04 (N)	**Electric transformers, static converters (for example, rectifiers) and inductors:**		
8504.10.00	– Ballasts for discharge lamps or tubes	27	13
	– Liquid dielectric transformers:		
8504.21.00	– – Having a power handling capacity not exceeding 650 kVA	27	13
8504.22.00	– – Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	27	13
8504.23.00	– – Having a power handling capacity exceeding 10 000 kVA	27	13
	– Other transformers:		
8504.31.00	– – Having a power handling capacity not exceeding 1 kVA	27	13

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8504.32.00	– – Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	27	13
8504.33.00	– – Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	27	13
8504.34.00	– – Having a power handling capacity exceeding 500 kVA	27	13
8504.40.00	– Static converters	27	13
8504.50.00	– Other inductors	27	13
8504.90.00	– Parts	27	13
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:		
8505.11.00	– – Of metal	0	0
8505.19.00	– – Other	0	0
8505.20.00	– Electro-magnetic couplings, clutches and brakes	0	0
8505.30.00	– Electro-magnetic lifting heads	0	0
8505.90.00	– Other, including parts	0	0
85.06	**Primary cells and primary batteries:**		
	– Of an external volume not exceeding 300 cm^3:		
8506.11.00	– – Manganese dioxide	37	23
8506.12.00	– – Mercuric oxide	37	23
8506.13.00	– – Silveroxide	37	23
8506.19.00	– – Other	37	23
8506.20.00	– Of an external volume exceeding 300 cm^3	37	23
8506.90.00	– Parts	37	23
85.07	**Electric accumulators, including separators therefor, whether or not rectangular (including square):**		
	– Lead-acid, of a kind used for starting piston engines:		
8507.10.10	– – – Motor vehicles accumulators	37 but not less than Lm1.15.0 per accumulator	23 but not less than Lm1.00.0 per accumulator
8507.10.90	– – – Other	37	23
8507.20.00	– Other lead-acid accumulators	37	23
8507.30.00	– Nickel-cadmium	37	23
8507.40.00	– Nickel-iron	37	23
8507.80.00	– Other accumulators	37	23
	– Parts:		
8507.90.10	– – – Containers, covers, separators and lead plates	0	0
8507.90.90	– – – Other	37	23
85.08	**Electro-mechanical tools for working in the hand, with self-contained electric motor:**		
8508.10.00	– Drills of all kinds	0	0
8508.20.00	– Saws	0	0
8508.80.00	– Other tools	0	0
8508.90.00	– Parts	0	0
85.09	**Electro-mechanical domestic appliances, with self-contained electric motor:**		
8509.10.00	– Vacuum cleaners	37	23
8509.20.00	– Floor polishers	37	23
8509.30.00	– Kitchen waste disposers	37	23
8509.40.00	– Food grinders and mixers; fruit or vegetable juice extractors	37	23

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8509.80.00	Other appliances	37	23
8509.90.00	– Parts	37	23
85.10	**Shavers and hair clippers, with self-contained electric motor:**		
8510.10.00	– Shavers	37	23
8510.20.00	– Hair clippers	0	0
	– Parts:		
8510.90.10	– – – Cutter blades and cutter heads for shavers	27	13
8510.90.20	– – – Other shaver parts	37	23
8510.90.90	– – – Other	0	0
85.11	**Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:**		
8511.10.00	– Sparking plugs	27	13
8511.20.00	– Ignition magnetos; magneto-dynamos; magnetic flywheels	27	13
8511.30.00	– Distributors; ignition coils	27	13
8511.40.00	– Starter motors and dual purpose starter-generators	27	13
8511.50.00	– Other generators	27	13
8511.80.00	– Other equipment	27	13
8511.90.00	– Parts	27	13
85.12	**Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:**		
8512.10.00	– Lighting or visual signalling equipment of a kind used on bicycles	37	23
8512.20.00	– Other lighting or visual signalling equipment:	51	30
	– Sound signalling equipment:		
8512.30.10	– – – For motor vehicles	51	30
8512.30.90	– – – Other	37	23
8512.40.00	– Windscreen wipers, defrosters and demisters:	51	30
	– Parts:		
8512.90.10	– – – For motor vehicles	51	30
8512.90.90	– – – Other	37	23
85.13	**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:**		
	– Lamps:		
8513.10.10	– – – Battery markers certified by the Director of Agriculture as being imported exclusively for fishing purposes	0	0
8513.10.90	– – – Other	37	23
8513.90.00	– Parts	37	23
85.14	**Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment:**		
8514.10.00	– Resistance heated furnaces and ovens	0	0
8514.20.00	– Induction or dielectric furnaces and ovens	0	0
8514.30.00	– Other furnaces and ovens	0	0
8514.40.00	– Other induction or dielectric heating equipment	0	0
8514.90.00	– Parts	0	0

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
85.15	**Electric (including electrically heated 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:		
8515.11.00	– – Soldering irons and guns	0	0
8515.19.00	– – Other	0	0
	– Machines and apparatus for resistance welding of metal:		
8515.21.00	– – Fully or partly automatic	0	0
8515.29.00	– – Other	0	0
	– Machines and apparatus for arc (including plasma arc) welding of metals	0	0
8515.31.00	– – Fully or partly automatic	0	0
8515.39.00	– – Other	0	0
8515.80.00	– Other machines and apparatus	0	0
8515.90.00	– Parts	0	0
85.16 (N)	**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:**		
8516.10.00	– Electric instantaneous or storage water heaters and immersion heaters	37	23
	– Electric space heating apparatus and electric soil heating apparatus:		
8516.21.00	– – Storage heating radiators	37	23
8516.29.00	– – Other	37	23
	– Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31.00	– – Hair dryers	37	23
8516.32.00	– – Other hair-dressing apparatus	37	23
8516.33.00	– – Hand-drying apparatus	37	23
8516.40.00	– Electric smoothing irons	37	23
8516.50.00	– Microwave ovens	37	23
8516.60.00	– Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	37	23
	– Other electro-thermic appliances:		
8516.71.00	– – Coffee or tea-makers	37	23
8516.72.00	– – Toasters	37	23
8516.79.00	– – Other	37	23
8516.80.00	– Electric heating resistors	37	23
8516.90.00	– Parts	37	23
85.17	**Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems:**		
8517.10.00	– Telephone sets	37	23
8517.20.00	– Teleprinters	37	23
8517.30.00	– Telephonic or telegraphic switching apparatus	37	23
8517.40.00	– Other apparatus, for carrier-current line systems	37	23
	– Other apparatus:		
8517.81.00	– – Telephonic	37	23
8517.82.00	– – Telegraphic	37	23
8517.90.00	– Parts	37	23
85.18	**Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets:**		

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8518.10.00	– Microphones and stands therefor	72	67
	– Loudspeakers, whether or not mounted in their enclosures:		
8518.21.00	– – Single loudspeakers, mounted in their enclosures	72	67
8518.22.00	– – Multiple loudspeakers, mounted in the same enclosure	72	67
8518.29.00	– – Other	72	67
8518.30.00	– Headphones, earphones and combined microphone/speaker sets	37	23
8518.40.00	– Audio-frequency electric amplifiers	72	67
8518.50.00	– Electric sound amplifier sets	72	67
	– Parts:		
8518.90.10	– – – For articles of sub-heading No. 8518.30.00	37	23
8518.90.90	– – – Other	72	67
85.19	**Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:**		
8519.10.00	– Coin- or disc-operated record-players	72	67
	– Other record-players:		
8519.21.00	– – Without loudspeaker	72	67
8519.29.00	– – Other	72	67
	– Turntables (record-decks):		
8519.31.00	– – With automatic record changing mechanism	72	67
8519.39.00	– – Other	72	67
8519.40.00	– Transcribing machines	72	67
	– Other sound reproducing apparatus:		
8519.91.00	– – Cassette-type	72	67
	– – Other:		
8519.99.10	– – – Photo-electrical cinematographic sound reproducing apparatus	47	30.5
8519.99.90	– – – Other	72	67
85.20	**Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device:**		
8520.10.00	– Dictating machines not capable of operating without an external source of power	72	67
8520.20.00	– Telephone answering machines	72	67
	– Other magnetic tape recorders incorporating sound reproducing apparatus:		
8520.31.00	– – Cassette-type	72	67
8520.39.00	– – Other	72	67
	– Other:		
8520.90.10	– – – Photo-electrical cinematographic sound recording apparatus	47	30.5
8520.90.90	– – – Other	72	67
85.21	**Video recording or reproducing apparatus:**		
8521.10.00	– Magnetic tape-type	72	67
8521.90.00	– Other	72	67
85.22	**Parts and accessories of apparatus of heading No. 85.19 to 85.21:**		
8522.10.00	– Pick-up cartridges	37	23
	– Other:		
8522.90.10	– – – Parts for articles of sub-headings Nos. 8519.99.10 and 8520.90.10	47	30.5
8522.90.90	– – – Other	37	23
85.23	**Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37:**		
	– Magnetic tapes:		

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
8523.11.00	– – Of a width not exceeding 4 mm	47	30.5
8523.12.00	– – Of a width exceeding 4 mm but not exceeding 6.5 mm	47	30.5
8523.13.00	– – Of a width exceeding 6.5 mm	47	30.5
8523.20.00	– Magnetic discs	47	30.5
8523.90.00	– Other	47	30.5
85.24	**Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:**		
8524.10.00	– Gramophone records	47	30.5
	– Magnetic tapes:		
8524.21.00	– – Of a width not exceeding 4 mm	47	30.5
8524.22.00	– – Of a width exceeding 4 mm but not exceeding 6.5 mm	47	30.5
8524.23.00	– – Of a width exceeding 6.5 mm	47	30.5
8524.90.00	– Other	47	30.5
85.25	**Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras:**		
8525.10.00	– Transmission apparatus	0	0
	– Transmission apparatus incorporating reception apparatus:		
8525.20.10	– – – Cordless telephones	72	67
8525.20.90	– – – Other	0	0
	– Television cameras:		
8525.30.10	– – – For use in television transmission stations	0	0
8525.30.90	– – – Other	72	67
85.26	**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:**		
8526.10.00	– Radar apparatus	0	0
	– Other:		
8526.91.00	– – Radio navigational aid apparatus	0	0
	– – Radio remote control apparatus:		
8526.92.10	– – – For toys and models of chapter 95	30	16
8526.92.90	– – – Other	72	67
85.27 (N)	**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 capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.11.00	– – Combined with sound recording or reproducing apparatus	72	67
8527.19.00	– – Other	72	67
	– Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.21.00	– – Combined with sound recording or reproducing apparatus	72	67
8527.29.00	– – Other	72	67
	– Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.31.00	– – Combined with sound recording or reproducing apparatus	72	67
8527.32.00	– – Not combined with sound recording or reproducing apparatus but combined with a clock	72	67
8527.39.00	– – Other	72	67
8527.90.00	– Other apparatus	72	67

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
85.28 (N)	**Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio broadcast receivers or sound or video recording or reproducing apparatus:**		
	– Colour:		
	– – – Television receivers excluding video monitors and video projectors:		
8528.10.11	– – – – Of a picture size of 24 inches (61 cm) and over	72 but not less than Lm150 each	67 but not less than Lm140 each
8528.10.12	– – – – Of a picture size of less than 24 inches (61 cm) but more than 16 inches (42 cm)	72 but not less than Lm86 each	67 but not less than Lm80 each
8528.10.13	– – – – Of a picture size of 16 inches (42 cm) and under but not less than 14 inches (37 cm)	72 but not less than Lm65 each	67 but not less than Lm60 each
8528.10.19	– – – – Other	72	67
8528.10.90	– – – Other	72	67
8528.20.00	– Black and white or other monochrome	72	67
85.29 (N)	**Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28:**		
	– Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
8529.10.10	– – – For articles of sub-headings Nos. 8525.20.10 and 8525.30.90 and headings Nos. 85.27 and 85.28	72	67
8529.10.20	– – – For articles of sub-heading Nos. 8526.92.10	30	16
8529.10.90	– – – Other	0	0
	– Other:		
8529.90.10	– – – For articles of sub-headings Nos. 8525.20.10 and 8525.30.90 and headings Nos. 85.27 and 85.28	72	67
8529.90.20	– – – For articles of sub-heading No. 8526.92.10	30	16
8529.90.90	– – – Other	0	0
85.30	**Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.06):**		
8530.10.00	– Equipment for railways or tramways	0	0
8530.80.00	– Other equipment	0	0
8530.90.00	– Parts	0	0
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:**		
	– Burglar or fire alarms and similar apparatus:		
8531.10.10	– – – Burglar alarms	37	23
8531.10.90	– – – Other	37	23
8531.20.00	– Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	37	23
8531.80.00	– Other apparatus	37	23
8531.90.00	– Parts	37	23
85.32	**Electrical capacitors, fixed, variable or adjustable (pre-set):**		
8532.10.00	– Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVar (power capacitors):	37	23
	– Other fixed capacitors:		
8532.21.00	– – Tantalum	37	23

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S. Code number	Goods	Rate of Duty General	E.E.C.
8532.22.00	– – Aluminium electrolytic	37	23
8532.23.00	– – Ceramic dielectric, single layer	37	23
8532.24.00	– – Ceramic dielectric, multilayer	37	23
8532.25.00	– – Dielectric of paper or plastics	37	23
8532.29.00	– – Other	37	23
8532.30.00	– Variable or adjustable (pre-set) capacitors	37	23
8532.90.00	– Parts	37	23
85.33	**Electrical resistors (including rheostats and potentiometers), other than heating resistors:**		
	– Fixed carbon resistors, composition or film types:		
8533.10.10	– – – For motor vehicles	50	30
8533.10.20	– – – Of the household type	37	23
8533.10.90	– – – Other	0	0
	– Other fixed resistors:		
	– – For a power handling capacity not exceeding 20 W:		
8533.21.10	– – – For motor vehicles	50	30
8533.21.20	– – – Of the household type	37	23
8533.21.90	– – – Other	0	0
	– – Other:		
8533.29.10	– – – For motor vehicles	50	30
8533.29.20	– – – Of the household type	37	23
8533.29.90	– – – Other	0	0
	– Wirewound variable resistors, including rheostats and potentiometers:		
	– – For a power handling capacity not exceeding 20 W:		
8533.31.10	– – – For motor vehicles	50	30
8533.31.20	– – – Of the household type	37	23
8533.31.90	– – – Other	0	0
	– – Other:		
8533.39.10	– – – For motor vehicles	50	30
8533.39.20	– – – Of the household type	37	23
8533.39.90	– – – Other	0	0
	– Other variable resistors, including rheostats and potentiometers:		
8533.40.10	– – – For motor vehicles	50	30
8533.40.20	– – – Of the household type	37	23
8533.40.90	– – – Other	0	0
	– Parts:		
8533.90.10	– – – For articles for motor vehicles	50	30
8533.90.20	– – – For articles of the household type	37	23
8533.90.90	– – – For other articles	0	0
85.34	**Printed circuits:**		
8534.00.10	– – – For motor vehicles	50	30
8534.00.20	– – – Of the household type	37	23
8534.00.90	– – – Other	0	0
85.35	**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arrestors, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts:**		
8535.10.00	– Fuses	0	0
	– Automatic circuit breakers:		
8535.21.00	– – For a voltage of less than 72.5 kV	0	0
8535.29.00	– – Other	0	0

H.S. Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8535.30.00	– Isolating switches and make-and-break switches	0	0
	– Lightning arrestors, voltage limiters and surge suppressors:		
8535.40.10	– – – Lightning arrestors (surge diverters), suitable for the protection of electricity supply equipment of the household type	37	23
8535.40.90	– – – Other	0	0
	– Other:		
8535.90.10	– – – Articles of the household type or for use in articles of the household type	37	23
8535.90.90	– – Other	0	0
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, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts:**		
	– Fuses:		
8536.10.10	– – – For motor vehicles	50	30
8536.10.20	– – – Of the household type	37	23
8536.10.90	– – – Other	0	0
	– Automatic circuit breakers:		
8536.20.10	– – – For motor vehicles	50	30
8536.20.20	– – – Of the household type as follows:		
	(a) Earth leakage circuit breakers	0	0
	(b) Other circuit breakers	37	23
8536.20.90	– – – Other	0	0
	– Other apparatus for protecting electrical circuits:		
8536.30.10	– – – For motor vehicles	50	30
8536.30.20	– – – Of the household type	37	23
8536.30.90	– – – Other	0	0
	– Relays:		
	– – For a voltage not exceeding 60 V:		
8536.41.10	– – – For motor vehicles	50	30
8536.41.20	– – – Of the household type	37	23
8536.41.90	– – – Other	0	0
	– – Other:		
8536.49.10	– – – For motor vehicles	50	30
8536.49.20	– – – Of the household type	37	23
8536.49.90	– – – Other	0	0
	– Other switches:		
8536.50.10	– – – For motor vehicles	50	30
8536.50.20	– – – Of the household type	37	23
8536.50.90	– – – Other	0	0
	– Lamp-holders, plugs and sockets:		
	– – Lamp-holders:		
8536.61.10	– – – For motor vehicles	50	30
8536.61.20	– – – Of the household type	37	23
8536.61.90	– – – Other	0	0
	– – Other:		
8536.69.10	– – – For motor vehicles	50	30
8536.69.20	– – – Of the household type	37	23
8536.69.90	– – – Other	0	0
	– Other apparatus:		
8536.90.10	– – – For motor vehicles	50	30
8536.90.20	– – – Of the household type	37	23
8536.90.90	– – – Other	0	0

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
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 instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17:**		
	– For a voltage not exceeding 1,000 V:		
8537.10.10	– – – For lighting installations of the household type	37	23
8537.10.20	– – – For use in motor vehicles	50	30
8537.10.90	– – – Other	0	0
8537.20.00	– For a voltage exceeding 1,000 V	0	0
85.38	**Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37:**		
	– Boards, panels, consoles, desks, cabinets and other bases for the goods of Heading No. 85.37, not equipped with their apparatus:		
8538.10.10	– – – For articles of sub heading No. 8537.10.10	37	23
8538.10.20	– – – For articles of sub heading No. 8537.10.20	50	30
8538.10.90	– – – Other	0	0
	– Other:		
8538.90.10	– – – For articles for motor vehicles	50	30
8538.90.20	– – – For articles of the household type	37	23
8538.90.90	– – – For other articles	0	0
85.39	**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps:**		
	– Sealed beam lamp units:		
8539.10.10	– – – For motor vehicles	51	30
8539.10.90	– – – Other	37	23
	– Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539.21.00	– – Tungsten halogen	37	23
8539.22.00	– – Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	37	23
8539.29.00	– – Other	37	23
	– Discharge lamps, other than ultra-violet lamps:		
8539.31.00	– – Fluorescent, hot cathode	37	23
8539.39.00	– – Other	37	23
8539.40.00	– Ultra-violet or infra-red lamps; arc lamps	37	23
	– Parts:		
8539.90.10	– – – Electrodes for neon lights	0	0
8539.90.90	– – – Other	37	23
85.40 (N)	**Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves nd tubes, cathode-ray tubes, television camera tubes):**		
	– Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11.00	– – Colour	50	45
8540.12.00	– – Black and white or other monochrome	50	45
8540.20.00	– Television camera tubes; image converters and intensifiers; other photo-cathode tubes	50	45
8540.30.00	– Other cathode-ray tubes	50	45
	– Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.41.00	– – Magnetrons	50	45
8540.42.00	– – Klystrons	50	45
8540.49.00	– – Other	50	45

(N) Indicates the rate of duty pertaining to this heading is affected by National Note.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
	– Other valves and tubes:		
8540.81.00	– – Receiver or amplifier valves and tubes	50	45
8540.89.00	– – Other	50	45
	– Parts:		
8540.91.00	– – Of cathode-ray tubes	50	45
8540.99.00	– – Other	50	45
85.41 **(N)**	**Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:**		
8541.10.00	– Diodes, other than photosensitive or light emitting diodes	50	45
	– Transistors, other than photosensitive transistors:		
8541.21.00	– – With a dissipation rate of less than 1 W	50	45
8541.29.00	– – Other	50	45
8541.30.00	– Thyristors, diacs and triacs, other than photosensitive devices	50	45
8541.40.00	– Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	50	45
8541.50.00	– Other semiconductor devices	50	45
8541.60.00	– Mounted piezo-electric crystals	50	45
8541.90.00	– Parts	50	45
85.42 **(N)**	**Electronic integrated circuits and microassemblies:** – Monolithic integrated circuits:		
8542.11.00	– – Digital	50	45
8542.19.00	– – Other	50	45
8542.20.00	– Hybrid integrated circuits	50	45
8542.80.00	– Other	50	45
8542.90.00	– Parts	50	45
85.43	**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:**		
8543.10.00	– Particle accelerators	37	23
8543.20.00	– Signal generators	37	23
8543.30.00	– Machines and apparatus for electroplating, electrolysis or electrophoresis	37	23
8543.80.00	– Other machines and apparatus	37	23
8543.90.00	– Parts	37	23
85.44	**Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:**		
	– Winding wire:		
8544.11.00	– – Of copper	0	0
8544.19.00	– – Other	0	0
8544.20.00	– Co-axial cables and other co-axial electric conductors	37	23
8544.30.00	– Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	37	23
	– Other electric conductors, for a voltage not exceeding 80 V:		
8544.41.00	– – Fitted with connectors	37	23
8544.49.00	– – Other	37	23
	– Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:		
8544.51.00	– – Fitted with connectors	37	23

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
8544.59.00	– – Other	37	23
8544.60.00	– Other electric conductors, for a voltage exceeding 1,000 V	37	23
8544.70.00	– Optical fibre cables	37	23
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:		
8545.11.00	– – Of a kind used for furnaces	0	0
8545.19.00	– – Other	0	0
8545.20.00	– Brushes	0	0
8545.90.00	– Other	0	0
85.46 (N)	**Electrical insulators of any material:**		
8546.10.00	– Of glass	27	13
8546.20.00	– Of ceramics	27	13
8546.90.00	– Other	27	13
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 the purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material:**		
8547.10.00	– Insulating fittings of ceramics	0	0
8547.20.00	– Insulating fittings of plastics	0	0
8547.90.00	– Other:		
8547.90.10	– – – Electrical conduit tubing and joints therefor, of base metal lined with insulating material	27	13
8547.90.90	– – – Other	0	0
85.48 (N)	**Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter**	27	13

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

SECTION XVII

Vehicles, Aircraft, Vessels and Associated Transport Equipment

NOTES —

1. This Section does not cover articles of heading No. 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 headings 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;
   (ij) 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. Reference 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 and 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 sections for hovertrains (heading No. 44.06 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 and 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 provisions 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 controll equipment, whether or not fitted for electric lighting for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
86.01	**Rail locomotives powered from an external source of electricity or by electric accumulators:**		
8601.10.00	– Powered from an external source of electricity	0	0
8601.20.00	– Powered by electric accumulators	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
86.02	**Other rail locomotives; locomotive tenders:**		
8602.10.00	– Diesel-electric locomotives	0	0
8602.90.00	– Other	0	0
86.03	**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04:**		
8603.10.00	– Powered from an external source of electricity	0	0
8603.90.00	– Other	0	0
86.04 00.00	**Railway or tramway maintence or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)**	0	0
86.05 00.00	**Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purposes railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04 00.00)**	0	0
86.06	**Railway or tramway goods vans and wagons, not self-propelled:**		
8606.10.00	– Tank wagons and the like	0	0
8606.20.00	– Insulated or refrigerated vans and wagons, other than those of sub-heading No. 8606.10.00	0	0
8606.30.00	– Self-discharging vans and wagons, other than those of sub-heading No. 8606.10.00 or 8606.20.00	0	0
	– Other:		
8606.91.00	– – Covered and closed	0	0
8606.92.00	– – Open, with non-removable sides of a height exceeding 60cm	0	0
8606.99.00	– – Other	0	0
86.07	**Parts of railway or tramway locomotives or rolling-stock:**		
	– Bogies, bissel-bogies, axles and wheels, and parts thereof:		
8607.11.00	– – Driving bogies and bissel-bogies	0	0
8607.12.00	– – Other bogies and bissel-bogies	0	0
8607.19.00	– – Other, including parts	0	0
	– Brakes and parts thereof:		
8607.21.00	– – Air brakes and parts thereof	0	0
8607.29.00	– – Other	0	0
8607.30.00	– Hooks and other coupling devices, buffers, and parts thereof	0	0
	– Other:		
8607.91.00	– – Of locomotives	0	0
8607.99.00	– – Other	0	0
86.08 00.00	**Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing**	0	0
86.09 00.00	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport**	0	0

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, fertilisers 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.

NATIONAL NOTE

(1) Identifiable parts of vehicles of heading No. 87.01 classified under heading No. 87.08 imported exclusively for agricultural use shall be allowed free of import duty.

(2) The duty chargeable on motor vehicles classified under headings Nos. 87.02, 87.03 and 87.04, other than chassis fitted with engine and cab or vehicles in an incomplete or in a new (unused) condition shall be calculated on the following price:—
During the first six months of use the invoice price, i.e. the exworks price, plus normal freight and insurance.
During the second six months of use a reduction of 10% from the C.I.F. price.
For motor vehicles imported after the first year of use a reduction of 10% from the C.I.F. price for each completed year of use.
Provided that no reduction shall lead to a duty lower than the minimum duty prescribed.
Provided also that where a higher amount of duty would result if such motor vehicle is assessed under the provision of Section 8 of the Import Duties Act 1976, then such higher amount of duty shall be charged.

(3) For the purpose of sub-heading No. 8712.00.10, bicycles which have no ball bearings at the front end of the frame, i.e. just below the handle bars and just above the front fork (i.e. the crown) and at the wheel hubs are to be considered as children's bicycles unless the size and the design of the bicycles clearly suggest otherwise.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
87.01	**Tractors (other than tractors of heading No. 87.09):**		
8701.10.00	– Pedestrian controlled tractors	0	0
8701.20.00	– Road tractors for semi-trailers	30	15
8701.30.00	– Track-laying tractors	0	0
8701.90.00	– Other	0	0
87.02 (N)	**Public-transport type passenger motor vehicles:**		
	– With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8702.10.10	– – – Chassis fitted with engine and cab for buses	30	15
8702.10.20	– – – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	55	40
8702.10.90	– – Other	80 but not less than Lm230 per vehicle	65 but not less than Lm212 per vehicle
	– Other:		
8702.90.10	– – – Chassis fitted with engine and cab for buses	30	15
8702.90.20	– – – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	55	40
8702.90.90	– – – Other	80 but not less than Lm230 per vehicle	65 but not less than Lm212 per vehicle
87.03 (N)	**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:**		
8703.10.00	– Vehicles specially designed for travelling on snow; golf cars and similar vehicles	80 but not less than Lm200 per vehicle	65 but not less than Lm163 per vehicle
	– Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	– – Of a cylinder capacity not exceeding 1 000 cc:		

(N) Indicates that the rate pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8703.21.10	- - - Chassis fitted with engine and cab	30	15
8703.21.20	- - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	55	40
8703.21.90	- - - Other	80 but not less than Lm200 per passenger car	65 but not less than Lm163 per passenger car
	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703.22.10	- - - Chassis fitted with engine and cab	30	15
8703.22.20	- - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	55	40
8703.22.90	- - - Other	80 but not less than Lm200 per passenger car	65 but not less than Lm163 per passenger car
	- - Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc:		
8703.23.10	- - - Chassis fitted with engine and cab	30	15
8703.23.20	- - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	55	40
8703.23.90	- - - Other	80 but not less than Lm200 per passenger car	65 but not less than Lm163 per passenger car
	- - Of a cylinder capacity exceeding 3 000 cc:		
8703.24.10	- - - Chassis fitted with engine and cab	30	15
8703.24.20	- - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	55	40
8703.24.90	- - - Other	80 but not less than Lm200 per passenger car	65 but not less than Lm163 per passenger car
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	- - Of a cylinder capacity not exceeding 1 500 cc:		
8703.31.10	- - - Chassis fitted with engine and cab	30	15
8703.31.20	- - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	55	40
8703.31.90	- - - Other	80 but not less than Lm200 per passenger car	65 but not less than Lm163 per passenger car
	- - Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc:		
8703.32.10	- - - Chassis fitted with engine and cab	30	15
8703.32.20	- - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	55	40
8703.32.90	- - - Other	80 but not less than Lm200 per passenger car	65 but not less than Lm163 per passenger car
	- - Of a cylinder capacity exceeding 2 500 cc:		
8703.33.10	- - - Chassis fitted with engine and cab	30	15
8703.33.20	- - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	55	40
8703.33.90	- - - Other	80 but not less than Lm200 per passenger car	65 but not less than Lm163 per passenger car
	- Other:		
8703.90.10	- - - Chassis fitted with engine and cab	30	15
8703.90.20	- - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	55	40

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8703.90.90	– – – Other	80 but not less than Lm200 per passenger car	65 but not less than Lm163 per passenger car
87.04 (N)	**Motor vehicles for the transport of goods:**		
	– Dumpers designed for off-highway use:		
8704.10.10	– – – Light dumpers	0	0
	– – – Other:		
8704.10.91	– – – – Chassis fitted with engine and cab	30	15
8704.10.99	– – – – Other	80 but not less than Lm230 per vehicle	65 but not less than Lm212 per vehicle
	– Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	– – g.v.w. not exceeding 5 tonnes:		
8704.21.10	– – Chassis fitted with engine and cab	30	15
8704.21.20	– – – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	55	40
8704.21.90	– – – Other	80 but not less than Lm230 per vehicle	65 but not less than Lm212 per vehicle
	– – g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
8704.22.10	– – – Chassis fitted with engine and cab	30	15
8704.22.90	– – – Other	80 but not less than Lm230 per vehicle	65 but not less than Lm212 per vehicle
	– – g.v.w. exceeding 20 tonnes:		
8704.23.10	– – – Chassis fitted with engine and cab	30	15
8704.23.90	– – – Other	80 but not less than Lm230 per vehicle	65 but not less than Lm212 per vehicle
	– Other with spark-ignition internal combustion piston engine:		
	– – g.v.w. not exceeding 5 tonnes:		
8704.31.10	– – – Chassis fitted with engine and cab	30	15
8704.31.20	– – – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	55	40
8704.31.90	– – – Other	80 but not less than Lm230 per vehicle	65 but not less than Lm212 per vehicle
	– – g.v.w. exceeding 5 tonnes:		
8704.32.10	– – – Chassis fitted with engine and cab	30	15
8704.32.90	– – – Other	80 but not less than Lm230 per vehicle	65 but not less than Lm212 per vehicle
	– Other:		
8704.90.10	– – – Chassis fitted with engine and cab	30	15
8704.90.20	– – – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	55	40

(N) Indicates that the rate of duty pertaining to this heading is affected by National Rate.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8704.90.90	– – – Other	80 but not less than Lm230 per vehicle	65 but not less than Lm212 per vehicle
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, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work-shops, mobile radiological units):**		
8705.10.00	– Crane lorries	30	15
8705.20.00	– Mobile drilling derricks	30	15
8705.30.00	– Fire fighting vehicles	70	55
8705.40.00	– Concrete-mixer lorries	30	15
	– Other:		
8705.90.10	– – – Vehicles for use in industry, agriculture and construction	30	15
8705.90.90	– – – Other	70	55
87.06	**Chassis fitted with engines, for the motor vehicles of heading No. 87.01 to 87.05:**		
8706.00.10	– – – For buses, trucks and vans	30	15
8706.00.90	– – – Other	60	45
87.07	**Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05:**		
8707.10.00	– For the vehicles of heading No. 87.03	80	65
	– Other::		
8707.90.10	– – – For vehicles of sub-headings Nos. 8701.10.00, 8701.30.00, 8701.90.00 and 8704.10.10	0	0
8707.90.20	– – – For vehicles of heading No. 87.05 excluding cubs	70	55
8707.90.90	– – – Other	80	65
87.08 (N)	**Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05:**		
8708.10.00	– Bumpers and parts thereof	51	30
	– Other parts and accessories of bodies (including cabs):		
8708.21.00	– – Safety seat belts	51	30
8708.29.00	– – Other	51	30
	– Brakes and servo-brakes and parts thereof:		
8708.31.00	– – Mounted brake linings	51	30
8708.39.00	– – Other	51	30
8708.40.00	– Gear boxes	51	30
8708.50.00	– Drive-axles with differential, whether or not provided with other transmission components	51	30
8708.60.00	– Non-driving axles and parts thereof	51	30
8708.70.00	– Road wheels and parts and accessories thereof	51	30
8708.80.00	– Suspension shock-absorbers	51	30
	– Other parts and accessories:		
8708.91.00	– – Radiators	51	30
8708.92.00	– – Silencers and exhaust pipes	51	30
8708.93.00	– – Clutches and parts thereof	51	30
8708.94.00	– – Steering wheels, steering columns and steering boxes	51	30
8708.99.00	– – Other	51	30
87.09	**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles:**		
	– Vehicles:		

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8709.11.00	– – Electrical	0	0
8709.19.00	– – Other	0	0
8709.90.00	– Parts	0	0
87.10 00.00	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles**	0	0
87.11	**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:**		
	– With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
8711.10.10	– – – Cycles fitted with an auxiliary motor	65	42.2
8711.10.90	– – – Other	65 but not less than Lm32.50 per vehicle	42.2 but not less than Lm21.125 per vehicle
	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
8711.20.10	– – – Cycles fitted with an auxiliary motor	65	42.2
	– – – Other:		
8711.20.91	– – – – With cylinder capacity exceeding 50 cc but not exceeding 125 cc	65 but not less than Lm32.50 per vehicle	42.2 but not less than Lm21.125 per vehicle
8711.20.92	– – – – With cylinder capacity exceeding 125 cc but not exceeding 250 cc	80 but not less than Lm80 per vehicle	57.2 but not less than Lm57.20 per vehicle
8711.30.00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	80 but not less than Lm80 per vehicle	57.2 but not less than Lm57.20 per vehicle
8711.40.00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	80 but not less than Lm80 per vehicle	57.2 but not less than Lm57.20 per vehicle
8711.50.00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	80 but not less than Lm80 per vehicle	57.2 but not less than Lm57.20 per vehicle
8711.90.00	– Other	65	42.2
87.12	**Bicycles and other cycles (including delivery tricycles), not motorised:**		
8712.00.10	– – – Children's bicycles	30	16
8712.00.90	– – – Other	37	23
87.13	**Invalid carriages, whether or not motorised or otherwise mechanically propelled:**		
8713.10.00	– Not mechanically propelled	0	0
8713.90.00	– Other	0	0
87.14	**Parts and accessories of vehicles of headings Nos. 87.11 to 87.13:**		
	– Of motorcycles (including mopeds):		
8714.11.00	– – Saddles	51	30
	– – Other	51	30
8714.20.00	– Of invalid carriages	0	0
8714.19.00	– Other:		
8714.91.00	– – Frames and forks, and parts thereof	27	13
8714.92.00	– – Wheel rims and spokes	27	13

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
8714.93.00	– – Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	27	13
8714.94.00	– – Brakes, including coaster braking hubs and hub brakes, and parts thereof	27	13
8714.95.00	– – Saddles	27	13
8714.96.00	– – Pedals and crank-gear, and parts thereof	27	13
8714.99.00	– – Other	27	13
87.15 00.00	**Baby carriages and parts thereof**	27	13
87.16	**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:**		
8716.10.00	– Trailers and semi-trailers of the caravan type, for housing or camping	37	23
8716.20.00	– Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	37	23
	– Other trailers and semi-trailers for the transport of goods:		
8716.31.00	– – Tanker trailers and tanker semi-trailers	37	23
8716.39.00	– – Other	37	23
8716.40.00	– Other trailers and semi-trailers	37	23
	– Other vehicles:		
8716.80.10	– – – Wheelbarrows	17	3
8716.80.90	– – – Other	37	23
8716.90.00	– Parts	37	23

CHAPTER 88

Aircraft, Spacecraft, and Parts Thereof

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
88.01	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:**		
8801.10.00	– Gliders and hang gliders	0	0
8801.90.00	– Other	0	0
88.02	**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles:**		
	- Helicopters:		
8802.11.00	– – Of an unladen weight not exceeding 2,000 kg	0	0
8802.12.00	– – Of an unladen weight exceeding 2,000 kg	0	0
8802.20.00	– Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	0	0
8802.30.00	– Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	0	0
8802.40.00	– Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	0	0
8802.50.00	– Spacecraft (including satellites) and spacecraft launch vehicles	0	0
88.03	**Parts of goods of heading No. 88.01 or 88.02:**		
8803.10.00	- Propellers and rotors and parts thereof	0	0
8803.20.00	– Under-carriages and parts thereof	0	0
8803.30.00	– Other parts of aeroplanes or helicopters	0	0
8803.90.00	– Other	0	0
88.04 00.00	**Parachutes (including dirigible parachutes) and rototchutes; parts thereof and accessories thereto**	0	0
88.05	**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:**		
8805.10.00	– Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0	0
8805.20.00	– Ground flying trainers and parts thereof	0	0

CHAPTER 89

Ships, Boats and Floating Structures

NOTE —

1. A hull, an 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.

NATIONAL NOTES —

(1) For the purpose of headings Nos 89.01, 89.02, 89.03 and 89.06 the tonnage of a vessel shall be calculated as follows:

$$\frac{(l - b) \times b \times b/2}{94}$$

"l" is the length of the vessel to be measured as the overall length (in feet) at the deck.

"b" is the beam to be measured as the maximum outside width (in feet) at the deck.

(2) For the purpose of headings Nos 89.03 and 89.06, yachts, pleasure craft and hulls of a tonnage of 5 tons and over when these are imported:

(a) by persons who are not
(1) citizens of Malta;
(2) returned migrants;
(3) foreigners residing in Malta being the holders of a residence permit issued under sub-section (1) of Section 7 of the Immigration Act, 1970, unless the purchase price has been obtained from funds other than local funds; or

(b) by any company registered in Malta with not more than 10% of its shares being owned by persons mentioned in subparagraph 1, 2 and 3 of paragraph (a) of this note, provided that the purchase price has been obtained from funds other than local funds,

shall be allowed free of import duty.

Provided that yachts, pleasure craft and hulls imported as not subject to duty under this note shall be subject to duty under sub-headings Nos 8903.91.00, 8903.92.00 and 8903.99.00 or heading No. 89.06 as soon as they are disposed of in favour of any person mentioned in (a) of this note or in favour of any company registered in Malta other than a company mentioned in paragraph (b) of this note.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
89.01 (N)	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:**		
	– Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901.10.10	– – – With a tonnage of 10 tons and more	0	0
8901.10.90	– – – Other	60	46
	– Tankers:		
8901.20.10	– – – With a tonnage of 10 tons and more	0	0
8901.20.90	– – – Other	60	46
	– Refrigerated vessels, other than those of sub heading Nos. 8901.20.10 and 8901.20.90:		
8901.30.10	– – – With a tonnage of 10 tons and more	0	0
8901.30.90	– – – Other	60	46
	– Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901.90.10	– – – With a tonnage of 10 tons and more	0	0
8901.90.90	– – – Other	60	46
89.02 (N)	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products:**		
8902.00.10	– – – With a tonnage of 10 tons and more	0	0
8902.00.90	– – – Other	60	46
89.03 (N)	**Yachts and other vessels for pleasure or sport; rowing boats and canoes:**		
8903.10.00	– Inflatable	60	46
	– Other:		

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
8903.91.00	– – Sailboats, with or without auxiliary motor	60	46
8903.92.00	– – Motorboats, other than outboard motorboats	60	46
8903.99.00	– – Other	60	46
89.04 00.00	**Tugs and pusher craft**	0	0
89.05	**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms:**		
8905.10.00	– Dredgers	0	0
8905.20.00	– Floating or submersible drilling or production platforms	0	0
8905.90.00	– Other	0	0
89.06 (N)	**Other vessels, including warships and lifeboats other than rowing boats:**		
8906.00.10	– – – Vessels under 10 tons	60	46
	– – – Other:		
8906.00.91	– – – – Hulls of a tonnage under 10 tons	60	46
8906.00.99	– – – – Other	0	0
89.07	**Other floating structures (for example, rafts, tanks, cofferdams, landing stages, buoys and beacons):**		
8907.10.00	– Inflatable rafts	0	0
8907.90.00	– Other	0	0
89.08 00.00	**Vessels and other floating structures for breaking up**	0	0

(N) Indicates that the rate of duty pertaining to this heading is affected by National Notes

H.S Code number	Goods	Rate of Duty General	E.E.C.
	– – Other, for roll film of a width of 35mm:		
9006.53.10	– – – Photographic cameras of C.I.F. value of Lm20 or over	57	37
9006.53.90	– – – Other	47	30.5
	– – Other:		
9006.59.10	– – – Photographic cameras of a C.I.F. value of Lm20 or over	57	37
9006.59.90	– – – Other	47	30.5
	– Photographic flashlight apparatus and flashbulbs;		
9006.61.00	– – Discharge lamp ("electronic") flashlight apparatus	47	30.5
	– – Flashbulbs, flashcubes and the like:		
9006.62.10	– – – Electrically ignited photo flashbulbs	37	23
9006.62.90	– – – Other	47	30.5
9006.69.00	– – Other	47	30.5
	– Parts and accessories:		
	– – For cameras:		
9006.91.10	– – – Parts of cameras of sub heading No. 90.06 10.00	0	0
9006.91.20	– – – Parts of a C.I.F. value less than Lm20	47	30.5
9006.91.90	– – – Other	57	37
9006.99.00	– – Other	47	30.5
90.07	**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:**		
	– Cameras:		
9007.11.00	– – For film of less than 16mm width or for double-8mm film	47	30.5
9007.19.00	– – Other	47	30.5
	– Projectors:		
9007.21.00	– – For film of less than 16mm width	47	30.5
9007.29.00	– – Other	47	30.5
	– Parts and accessories:		
9007.91.00	– – For cameras	47	30.5
9007.92.00	– – For projectors	47	30.5
90.08	**Image projectors, other than cinematographic; photographic (other than cinematographic enlargers and reducers:**		
9008.10.00	– Side projectors	47	30.5
9008.20.00	– Microfilm, microfiche or other microform readers, whether or not capable of producing copies	47	30.5
9008.30.00	– Other image projectors	47	30.5
9008.40.00	– Photographic (other than cinematographic) enlargers and reducers	47	30.5
9008.90.00	– Parts and accessories	47	30.5
90.09	**Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus:**		
	– Electrostatic photo-copying apparatus:		
9009.11.00	– – Operating by reproducing the original image directly onto the copy (direct process)	47	30.5
9009.12.00	– – Operating by reproducing the original image via an intermediate onto the copy (indirect process)	47	30.5
	– Other photo-copying apparatus:		
9009.21.00	– – Incorporating an optical system	47	30.5
9009.22.0	– – Of the contact type	47	30.5
9009.30.00	– Thermo-copying apparatus	47	30.5
9009.90.00	– Parts and accessories	47	30.5
90.10	**Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens:**		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
9010.10.00	– Appartus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	47	30.5
9010.20.00	– Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscope	47	30.5
9010.30.00	– Projection screens	47	30.5
9010.90.00	– Parts and accessories	47	30.5
90.11	**Compound optical microscopes, including those for microphotography, microcinematography or microprojection:**		
9011.10.00	– Stereoscopic microscopes	0	0
9011.20.00	– Other microscopes, for microphotography, microcinematography or microprojection	0	0
9011.80.00	– Other microscopes	0	0
9011.90.00	– Parts and accessories	0	0
90.12	**Microscopes other than optical microscopes; diffraction apparatus:**		
9012.10.00	– Microscopes other than optical microscopes and diffraction apparatus	0	0
9012.90.00	– Parts and accessories	0	0
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:**		
9013.10.00	– Telescopic sights for fitting to arms; periscopes; telescopes designed to form part of machines, appliances, instruments or apparatus of this Chapter or Section XVI	47	30.5
9013.20.00	– Lasers, other than laser diodes	47	30.5
9013.80.00	– Other devices, appliances and instruments	47	30.5
9013.90.00	– Parts and accessories	47	30.5
90.14	**Direction finding compasses; other navigational instruments and appliances:**		
9014.10.00	– Direction finding compasses	0	0
9014.20.00	– Instruments and appliances for aeronautical or space navigation (other than compasses)	0	0
9014.80.00	– Other instruments and appliances	0	0
9014.90.00	– Parts and accessories	0	0
90.15	**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:**		
9015.10.00	– Rangefinders	0	0
9015.20.00	– Theodolites and tacheometers	0	0
9015.30.00	– Levels	0	0
9015.40.00	– Photogrammetrical surveying instruments and appliances	0	0
9015.80.00	– Other instruments and appliances	0	0
9015.90.00	– Parts and accessories	0	0
90.16 00.00	**Balances of a sensitivity of 5cg or better, with or without weights**	0	0
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:**		
9017.10.00	– Drafting tables and machines, whether or not automatic	27	13
9017.20.00	– Other drawing, marking-out or mathematical calculating instruments .	27	13
	– Micrometers, callipers and gauges:		
9017.30.10	– – – Electrical	0	0
9017.30.90	– – – Other	27	13
	– Other instruments:		

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
9017.80.10	- - - Electrical	0	0
9017.80.90	- - - Other	27	13
	- Parts and accessories:		
9017.90.10	- - - For articles of sub-headings Nos. 9017.30.10 and 9017.80.10	0	0
9017.90.90	- - - Other	27	13
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):		
9018.11.00	- - Electro-cardiographs	0	0
9018.19.00	- - Other	0	0
9018.20.00	- Ultra-violet or infra-red ray apparatus	0	0
	- Syringes, needles, catheters, cannules and the like:		
9018.31.00	- - Syringes, with or without needles	0	0
9018.32.00	- - Tubular metal needles and needles for sutures	0	0
9018.39.00	- - Other	0	0
	- Other instruments and appliances, used in dental sciences:		
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	0	0
9018.49.00	- - Other	0	0
9018.50.00	- Other ophthalmic instruments and appliances	0	0
9018.90.00	- Other instruments and appliances	0	0
90.19	**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:**		
	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:		
9019.10.10	- - - Being medical apparatus not of the household type	0	0
9019.10.90	- - - Other	37	23
	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:		
9019.20.10	- - - Being medical apparatus not of the household type	0	0
9019.20.90	- - - Other	37	23
90.20	**Other breathing appliances and gas masks, excluding protective masks, having neither mechanical parts nor replaceable filters:**		
9020.00.10	- - - Being medical apparatus not of the household type	0	0
9020.00.90	- - - Other	37	23
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:		
9021.11.00	- - Artificial joints	0	0
9021.19.00	- - Other	0	0
	- Artificial teeth and dental fittings:		
9021.21.00	- - Artificial teeth	0	0
9021.29.00	- - Other	0	0
9021.30.00	- Other artificial parts of the body	0	0
9021.40.00	- Hearing aids, excluding parts and accessories	0	0
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	0
9021.90.00	- Other	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
90.22	**Apparatus based on the use of X-ray or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental 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:		
9022.11.00	– – For medical, surgical, dental or veterinary uses	0	0
9022.19.00	– – For other uses	0	0
	– Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radio therapy apparatus:		
9022.21.00	– – For medical, surgical, dental or veterinary uses	0	0
9022.29.00	– – For other uses	0	0
9022.30.00	– X-ray tubes	0	0
9022.90.00	– Other, including parts and accessories	0	0
90.23 00.00	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses**	0	0
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):**		
9024.10.00	– Machines and appliances for testing metals	0	0
9024.80.00	– Other machines and appliances	0	0
9024.90.00	– Parts and accessories	0	0
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:		
	– – Liquid-filled, for direct reading:		
9025.11.10	– – – Of the household type	37	23
9025.11.90	– – – Other	0	0
	– – Other		
9025.19.10	– – – Of the household type	37	23
9025.19.90	– – – Other	0	0
	– Barometers, not combined with other instruments;		
9025.20.10	– – – Of the household type	37	23
9025.20.90	– – – Other	0	0
	– Other instruments:		
9025.80.10	– – – Of the household type	37	23
9025.80.90	– – – Other	0	0
	– Parts and accessories:		
9025.90.10	– – – For articles of sub-headings Nos. 9025.11.10, 9025.19.10, 9025.20.10 and 9025.80.10	37	23
9025.90.90	– – – Other:	0	0
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 No. 90.14, 90.15, 90.28 or 90.32:**		
9026.10.00	– For measuring or checking the flow or level of liquids	0	0
9026.20.00	– For measuring pressure apparatus	0	0
9026.80.00	– Other instruments and apparatus	0	0
9026.90.00	– Parts and accessories	0	0

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
90.27	**Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring of checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meteres); microtomes:**		
9027.10.00	– Gas or smoke analysis apparatus	0	0
9027.20.00	– Chromatographs and electro-phoresis instruments	0	0
9027.30.00	– Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	0
9027.40.00	– Exposure meters	0	0
9027.50.00	– Other instruments and apparatus using optical radiations (UV, visible, IR)	0	0
9027.80.00	– Other instruments and apparatus	0	0
9027.90.00	– Microtomes; parts and accessories	0	0
90.28	**Gas, liquid or electricity supply or production meters, including calibrating meters therefor;**		
9028.10.00	– Gas meters	0	0
9028.20.00	– Liquid meters	0	0
9028.30.00	– Electricity meters	0	0
9028.90.00	– Parts and accessories	0	0
90.29 (N)	**Revolution counters, production counters, taximeters, mileometers, pedomenters and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes:**		
9020.10.00	– Revolution counters, production counters, taximeters, mileometers, pedometers and the like	37	23
9029.20.00	– Speed indicators and tachometers; stroboscopes	37	23
9029.90.00	– Parts and accessories	37	23
90.30	**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray cosmic or other ionising radiations:**		
9030.10.00	– Instruments and apparatus for measuring or detecting ionising radiations	0	0
9030.20.00	– Cathode-ray oscilloscopes and cathode-ray oscillographs	0	0
	– Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
9030.31.00	– – Multimeters	0	0
9030.39.00	– – Other	0	0
9030.40.00	– Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers	0	0
	– Other instruments and apparatus:		
9030.81.00	– – With a recording device	0	0
9030.89.00	– – Other	0	0
9030.90.00	– Parts and accessories	0	0
90.31	**Measuring or checking instruments, appliances an machines, not specified or included elsewhere in this Chapter; profile projectors:**		
	– Machines for balancing mechanical parts:		
9031.10.10	– – – Electric	0	0
9031.10.90	– – – Other	27	13
	– Test benches:		
9031.20.10	– – – Electric	0	0
9031.20.90	– – – Other	27	13
	– Profile projectors:		

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
9031.30.10	– – – Electrical	0	0
9031.30.90	– – – Other	27	13
	– Other optical instruments and appliances:		
9031.40.10	– – – Electrical	0	0
9031.40.90	– – – Other	27	13
	– Other instruments, appliances and machines:		
9031.80.10	– – – Electrical	0	0
9031.80.90	– – – Other	27	13
	– – – Parts for articles of subheadings Nos. 9031.10.10, 9031.20.10, 9031.30.10, 9031.40.10 and 9031.80.10	0	0
9031.90.90	– – – Other	27	13
90.32	**Automatic regulating or controlling instruments and apparatus:**		
9032.10.00	– Thermostats	0	0
9032.20.00	– Manostats	0	0
	– Other instruments and apparatus:		
9032.81.00	– – Hydraulic or pneumatic	0	0
9032.89.00	– – Other	0	0
9032.90.00	– Parts and accessories	0	0
90.33 00.00	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90**	0	0

(N) Indicates that rate of duty pertaining to this heading is affected by National Note.

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 clad with precious metal (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 purpose of this Chapter, "watch movements" means devices regulated by a 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.

NATIONAL NOTE

For duty purposes, articles classified under heading No. 91.07 when imported for industrial production and agricultural use shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
91.01	**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal:**		
	– Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility:		
9101.11.00	– – With mechanical display only	85	70
9101.12.00	– – With opto-electronic display only	85	70
9101.19.00	– – Other	85	70
	– Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101.21.00	– – With automatic winding	85	70
9101.29.00	– – Other	85	70
	– Other:		
9101.91.00	– – Battery or accumulator powered	85	70
9101.99.00	– – Other	85	70
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:		
9102.11.00	– – With mechanical display only	52	37.3
9102.12.00	– – With opto-electronic display only	52	37.3
9102.19.00	– – Other	52	37.3
	– Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.21.00	– – With automatic winding	52	37.3
9102.29.00	– – Other	52	37.3
	– Other:		
9102.91.00	– – Battery or accumulator powered	52	37.3
9102.99.00	– – Other	52	37.3
	*Note: Gold, silver or platinum plated watches or watches partly clad with such metals	85	70

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
91.03	**Clocks with watch movements, excluding clocks of heading No. 91.04:**		
9103.10 00	– Battery or accumulator powered	52	37.3
9103.90.00	– Other	52	37.3
91.0400.00	**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels**	52	37.3
91.05	**Other clocks:**		
	– Alarm clocks:		
9105.11.00	– – Battery, accumulator or mains powered	52	37.3
9105.19.00	– – Other	52	37.3
	– Wall clocks:		
9105.21.00	– – Battery, accumulator or mains powered	52	37.3
9105.29.00	– – Other	52	37.3
	– Other:		
9105.91.00	– – Battery, accumulator or mains powered	52	37.3
9105.99.00	– – Other	52	37.3
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):**		
9106.10.00	– Time-registers; time-recorders	52	37.3
9106.20.00	– Parking meters	52	37.3
9106.90.00	– Other	52	37.3
910700.00 (N)	**Time switches with clock or watch movement or with synchronous motor**	52	37.3
91.08	**Watch movements, complete and assembled:**		
	– Battery or accumulator powered:		
9108.11.00	– – With mechanical display only or with a device to which a mechanical display can be incorporated	52	37.3
9108.12.00	– – With opto-electronic display only	52	37.3
9108.19.00	– – Other	52	37.3
9108.20.00	– With automatic winding	52	37.3
	– Other:		
9108.91.00	– – Measuring 33.8 mm or less	52	37.3
9108.99.00	– – Other	52	37.3
91.09	**Clock movements, complete and assembled:**		
	– Battery, accumulator or mains powered:		
9109.11.00	– – Of alarm clocks	52	37.3
9109.19.00	– – Other	52	37.3
9109.90.00	– Other	52	37.3
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:		
9110.11.00	– – Complete movements, unassembled or partly assembled (movement sets)	52	37.3
9110.12.00	– – Incomplete movements, assembled	52	37.3
9110.19.00	– – Rough movements	52	37.3
9110.90.00	– Other	52	37.3
91.11	**Watch cases and parts thereof:**		
9111.10.00	– Cases of precious metal or of metal clad with precious metal	85	70
	– Cases of base metal, whether or not gold- or silver-plated:		
9111.20.10	– – – Gold or silver plated	85	70

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	E.E.C.
9111.20.90	- - - Other	52	37.3
	- Other cases:		
9111.80.10	- - - Gold, silver or platimum plated or partly clad with such metals	85	70
9111.80.90	- - - Other	52	37.3
	- Parts:		
9111.90.10	- - - Gold, silver or platinum plated or partly clad with such metals	85	70
9111.90.90	- - Other	52	37.3
91.12	**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:**		
9112.10.00	- Cases of metal	52	37.3
9112.80.00	- Other cases	52	37.3
9112.90.00	- Parts	52	37.3
91.13	**Watch strap, watch bands and watch bracelets, and parts thereof:**		
9113.10.00	- Of precious metal or of metal clad with precious metal	85	70
9113.20.00	- Of base metal, whether or not gold- or silver-plated	57	37
	- Other:		
9113.90.10	- - - Ornamented with pearls, precious or semi precious stones (natural, synthetic or reconstructed)	85	70
9113.90.90	- - - Other	37	23
91.14	**Other clock or watch parts:**		
9114.10.00	- Springs, including hair-springs	52	37.3
9114.20.00	- Jewels	52	37.3
9114.30.00	- Dials	52	37.3
9114.40.00	- Plates and bridges	52	37.3
9114.90.00	- Other	52	37.3

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

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 clasified according to their constituent materials: 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.

H.S Code number	*Goods*	*Rate of Duty*	
		General	*E.E.C.*
92.01	**Pianos, icluding automatic pianos; harpsichords and other keyboard stringed instruments:**		
9201.10.00	– Upright pianos	37	23
9201.20.00	– Grand pianos	37	23
9201.90.00	– Other	37	23
92.02	**Other string musical instruments (for example, guitars, violins, harps):**		
9202.10.00	– Played with a bow	37	23
9202.90.00	– Other	37	23
92.03 00.00	**Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds**	37	23
92.04	**Accordions and similar instruments; mouth organs:**		
9204.10.00	– Accordions and similar instruments	37	23
9204.20.00	– Mouth organs	37	23
92.05*	**Other wind musical instruments (for example, clarinets, trumpets, bagpipes):**		
9205.10.00	– Brass-wind instruments	37	23
9205.90.00	– Other	37	23
	* Note: Imported for band clubs	18	4
92.06 00.00*	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas)**	37	23
	* Note: Imported for band clubs	18	4
92.07	**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions):**		
9207.10.00	– Keyboard instruments, other than accordions	37	23
9207.90.00	– Other	37	23
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:**		
9208.10.00	– Musical boxes	37	23

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
9208.90.00	– Other	37	23
92.09	**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds:**		
9209.10.00	– Metronomes, tuning forks and pitch pipes	37	23
9209.20.00	– Mechanisms for musical boxes	37	23
9209.30.00	– Musical instruments strings	37	23
	– Other:		
9209.91.00	– – Parts and accessories for pianos	37	23
9209.92.00	– – Parts and accessories for the musical instruments of heading No. 92.02	37	23
9209.93.00	– – Parts and accessories for the musical instruments of heading No. 92.03	37	23
9209.94.00	– – Parts and accessories for the musical instruments of heading No. 92.07	37	23
9209.99.00	– – Other	37	23

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, "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
93.01.00.00	**Military weapons, other than revolvers, pistols and arms of heading No.93.07**	80	65
9302.00.00	**Revolvers and pistols, other than those of heading No. 93.03 or 93.04**	80	65
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):**		
9303.10.00	– Muzzle-loading firearms	80	65
9303.20.00	– Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	80	65
9303.30.00	– Other sporting, hunting or target shooting rifles	80	65
9303.90.00	– Other	80	65
93.04 00.00	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07**	80	65
93.05	**Parts and accessories of articles of headings Nos. 93.01 to 93.04:**		
9305.10.00	– Of revolvers or pistols	80	65
	– Of shotguns or rifles of heading No. 93.03:		
9305.21.00	– – Shotgun barrels	80	65
9305.29.00	– – Other	80	65
	– Other:		
9305.90.10	– – – Slings of leather or textile material	37	23
9305.90.20	– – – Protective covers, protective cases for butts, sights, barrels or breeches	37	23
9305.90.90	– – – Other	80	65
93.06	**Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:**		
9306.10.00	– Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	80	65
	– Shotgun cartridges and parts thereof; air gun pellets:		
9306.21.00	– – Cartridges	80	65
9306.29.00	– – Other	80	65
9306.30.00	– Other cartridges and parts thereof	80	65
9306.90.00	– Other	80	65
9307 00.00	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor**	80	65

SECTION 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 39, 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;
   (ij) dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittons (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 laterns (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, reference 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, "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.

NATIONAL NOTE

For duty purposes, searchlights classified in sub-heading No. 9405.40.10 and lamps and light fittings classified under sub-headings Nos. 9405.40.20 to 9405.50.90, when imported as fishing lamps and fittings, certified as such by the Director of Agriculture shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
94.01	**Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof:**		
9401.10.00	– Seats of a kind used for aircraft	75	58.5
9401.20.00	– Seats of a kind used for motor vehicles	75	58.5
9401.30.00	– Swivel seats with variable height adjustment	75	58.5
	– Seats other than garden seats or camping equipment, convertible into beds:		
9401.40.10	– – – Chairs and armchairs	75	58.5
9401.40.90	– – – Other	75	60
	– Seats of cane, osier, bamboo or similar materials:		
9401.50.10	– – – Chairs and armchairs	75	58.5
9401.50.90	– – – Other	75	60
	– Other seats with wooden frames:		
	– – Upholstered:		

H.S Code number	Goods	Rate of Duty General	E.E.C.
9401.61.10	- - - Chairs and armchairs	75	58.5
9401.61.90	- - - Other	75	60
	- - Other:		
9401.69.10	- - - Chairs and armchairs	75	58.5
9401.69.90	- - - Other	75	60
	- Other seats with metal frames:		
	- - Upholstered:		
9401.71.10	- - - Chairs and armchairs	75	58.5
9401.71.90	- - - Other	75	60
	- - Other:		
9401.79.10	- - - Chairs and armchairs	75	58.5
9401.79.90	- - - Other	75	60
	- Other seats:		
9401.80.10	- - - Made of monumental or building-stone or of ceramic material	80	60
9401.80.20	- - - Made of cement, asbestos cement, concrete or artifical stone	27	13
	- - - Other:		
9401.80.91	- - - - Chairs and armchairs	75	58.5
9401.80.99	- - - - Other	75	60
	- Parts:		
9401.90.10	- - - Plywood seats and backs	25	10
9401.90.20	- - - Made of monumental or building-stone or of ceramic material	80	60
9401.80.30	- - - Made of cement, asbestos cement, concrete or artifical stone	27	13
9401.90.40	- - - Parts of other material for chairs and armchairs	75	58.5
9401.90.90	- - - Other	70	60
94.02	**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:**		
9402.10.00	- Dentists', barbers' or similar chairs and parts thereof	0	0
9402.90.00	- Other	0	0
94.03	**Other furniture and parts thereof:**		
9403.10.00	- Metal furniture of a kind used in office	75	58.5
	- Other metal furniture:		
9403.20.10	- - - Special furniture for printing works	0	0
9403.20.20	- - - Household hanging cabinets and the like (excluding kitchen cupboards) not exceeding 75cm in width	37	23
9403.20.90	- - - Other	75	58.5
9403.30.00	- Wooden furniture of a kind used in offices	75	60
9403.40.00	- Wooden furniture of a kind used in the kitchen	75	60
9403.50.00	- Wooden furniture of a kind used in the bedroom	75	60
	- Other wooden furniture:		
9403.60.10	- - - Special furniture for printing works	0	0
9403.60.20	- - - Household hanging cabinets and the like (excluding kitchen cupboards) not exceeding 75cm in width	57	37
9403.60.90	- - - Other	75	60
	- Furniture of plastics;		
9403.70.10	- - - Special furniture for printing works	0	0
9403.70.20	- - - Household hanging cabinets and the like (excluding kitchen cupboards) not exceeding 75cm in width	37	23
9403.70.90	- - - Other	75	58.5
	- Furniture of other materials, including cane, osier, bamboo or similar materials:		

H.S Code number	Goods	Rate of Duty General	E.E.C.
9403.80.10	– – – Special furniture for printing works	0	0
9403.80.20	– – – Of monumental or building stone or ceramic material	80	60
9403.80.30	– – – Of cement, asbestos cement, concrete or artificial stone	27	13
9403.80.90	– – – Other	75	60
	– Parts:		
9403.90.10	– – – For special furniture for printing works	0	0
9403.90.20	– – – For articles of subheadings Nos. 9403.20.20 and 9403.70.20	37	23
9403.90.30	– – – For articles of subheading No. 9403.60.20	57	37
9403.90.40	– – – For articles of subheading No. 9403.80.20	80	60
9403.90.50	– – – For articles of subheading No. 9403.80.30	27	13
9403.90.60	– – – For other furniture of wood, cane, osier bamboo or similar material	75	60
9403.90.90	– – – For other furniture	75	58.5
94.04	**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber of plastics, whether of not covered:**		
9404.10.00	– Mattress supports	37	23
	– Mattresses:		
9404.21.00	– – Of cellular rubber or plastics, whether or not covered	47	30.5
9404.29.00	– – Of other materials	47	30.5
9404.30.00	– Sleeping bags	37	23
9404.90.00	– Other	37	23
94.05 (N)	**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified of included; illuminated signs; illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:**		
	– Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
9405.10.10	– – – Of leather, plastic, paper or textile material	37	23
9405.10.20	– – – Of plaiting material, basketwork or wickerwork	47	30.5
9405.10.30	– – – Of plastering material	47	30.5
9405.10.40	– – – Spotlights of any material	47	30.5
9405.10.90	– – – Other	80	60
	– Electric table, desk, bedside or floor-standing lamps:		
9405.20.10	– – – Of leather, plastic, paper or textile material	37	23
9405.20.20	– – – Of plaiting material, basketwork or wickerwork	47	30.5
9405.20.30	– – – Of plastering material	47	30.5
9405.20.90	– – – Other	80	60
9405.30.00	– Lighting sets of a kind used for Christmas trees	37	23
	– Other electric lamps and lighting fittings:		
9405.40.10	– – – Searchlights and spotlights	47	30.5
9405.40.20	– – – Of leather, plastic, or rubber material	37	23
9405.40.30	– – – Of plaiting material, basketwork or wickerwork	47	30.5
9405.40.90	– – – Other	80	60
	– Non-electric lamps and lighting fittings:		
9405.50.10	– – – Of leather, plastic, paper or textile material	37	23
9405.50.20	– – – Of plaiting material, basketwork or wickerwork	47	30.5
9405.50.30	– – – Of plastering material	47	30.5
9405.50.90	– – – Other	80	60

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
9405.60.00	– Illuminated signs, illuminated name-plates and the like	37	23
	– Parts:		
9405.91.00	– – Of glass	80	60
9405.92.00	– – Of plastics	37	23
	– – Other:		
9405.99.10	– – – Of searchlights and spotlights	47	30.5
	– – – Skeleton wire frame of metal for lampshades:		
9405.99.21	– – – – Imported for industrial production of lampshades	0	0
9405.99.29	– – – – Other	37	23
	– – – Other:		
9405.99.91	– – – – Of leather, paper or textile material	37	23
9405.99.92	– – – – Of plaiting material, basketwork or wickerwork	47	30.5
9405.99.93	– – – – Of plastering material	47	30.5
9405.99.99	– – – – Other	80	60
94.06	**Prefabricated buildings:**		
9406.00.10	– – – Greenhouses for agricultural purposes	0	0
	– – – Other:		
9406.00.91	– – – – Of iron or steel	27	13
9406.00.99	– – – – Other	37	23

Chapter 95

Toys, Games and Sports Requisites; Parts and Accessories thereof

NOTE —

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 elength 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 outdoor games (heading No. 90.04);
   (r) decoy calls 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 which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
95.01 00.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedalcars); dolls' carriages	30	16
95.02	**Dolls representing only human beings:**		
9502.10.00	– Dolls, whether or not dressed	30	16
	– Parts and accessories:		
9502.91.00	– – Garments and accessories therefor, footwear and headgear	30	16
9502.99.00	– – Other	30	16
95.03	**Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:**		
9503.10.00	– Electric trains, including tracks, signals and other accessories therefor .	30	16
9503.20.00	– Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of heading No. 95.03 10.00	30	16
9503.30.00	– Other construction sets and constructional toys	30	16
	– Toys representing animals or non-human creatures:		
9503.41.00	– – Stuffed	30	16
9503.49.00	– – Other	30	16
9503.50.00	– Toy musical instruments and apparatus	30	16
9503.60.00	– Puzzles	30	16
9503.70.00	– Other toys, put up in sets or outfits	30	16
9503.80.00	– Other toys and models, incorporating a motor	30	16
9503.90.00	– Other	30	16
95.04	**Articles for funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment:**		
9504.10.00	– Video games of a kind used with a television receiver	37	23
	– Articles and accessories for billiards:		
9504.20.10	– – – Billiard chalk	27	13
9504.20.20	– – – Coin or disc operated billiard tables	70	56

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
9504.20.90	– – – Other	37	23
9504.30.00	– Other games, coin- or disc-operated, other than bowling alley equipment	70	56
9504.40.00	– Playing cards	10c per packet	10c per packet
9504.90.00	– Other	37	23
95.05	**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:**		
9505.10.00	– Articles for Christmas festivities	37	23
9505.90.00	– Other	37	23
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:		
9506.11.00	– – Skis	27	13
9506.12.00	– – Ski-fastenings (ski-bindings)	27	13
9506.19.00	– – Other	27	13
	– Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506.21.00	– – Sailboards	27	13
9506.29.00	– – Other	27	13
	– Golf-clubs and other golf equipment:		
9506.31.00	– – Clubs, complete	27	13
9506.32.00	– – Balls	27	13
9506.39.00	– – Other	27	13
9506.40.00	– Articles and equipment for table-tennis	37	23
	– Tennis, badminton or similar rackets, whether or not strung:		
9506.51.00	– – Lawn-tennis rackets, whether or not strung	27	13
9506.59.00	– – Other	27	13
	– Balls, other than golf balls and table-tennis balls:		
9506.61.00	– – Lawn-tennis balls	27	13
9506.62.00	– – Inflatable	27	13
9506.69.00	– – Other	27	13
9506.70.00	– Ice skates and roller skates, including skating boots with skates attached	27	13
	– Other:		
9506.91.00	– – Gymnasium or athletics articles and equipment	27	13
	– – Other:		
9506.99.10	– – – Cricket pads and shin guards	37	23
9506.99.90	– – – Other	27	13
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:**		
9507.10.00	– Fishing rods	27	13
9507.20.00	– Fish-hooks, whether or not snelled	0	0
9507.30.00	– Fishing reels	27	13
9507.90.00	– Other	27	13
95.08 00.00	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres**	0	0

Chapter 96

Miscellaneous Manufactured Articles

NOTES —

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. 90.02), mathematical drawing pens (heading No. 90.17), brushes of a kind specialised for use in dentistry of 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, "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, "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 headings Nos. 96.01 to 96.06 or 96.15, remain classified in this 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, headings 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.

NATIONAL NOTE

For duty purposes articles classified under heading No. 90.06 and slide fasteners in rolls classified under heading No. 96.07 when imported for industrial production shall be allowed free of import duty.

H.S Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
96.01	**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials gelatin of heading No. 35.03) and articles of unhardened gelatin**		
9601.10.00	– Worked ivory and articles of ivory	65	50
9601.90.00	– Other	65	50
96.02 00.00	**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;**	65	50
96.03	**Brooms, brushes (including brushes constituting part 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 squeeges):**		
9603.10.00	– Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	37	23
	– 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:		
9603.21.00	– – Tooth brushes	37	23
9603.29.00	– – Other	37	23
9603.30.00	– Artists' brushes, writing brushes and similar brushes for the application of cosmetics	37	23

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
9603.40.00	– Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 96.03 30.00); paint pads and rollers	37	23
	– Other brushes constituting parts of machines, appliances or vehicles:		
9603.50.10	– – – Being parts of industrial machines	0	0
9603.50.90	– – – Other	37	23
	– Other:		
9603.90.10	– – – Feather dusters	47	30.5
9603.90.20	– – – Mechanical-hand sweepers for floors and carpets	0	0
9603.90.30	– – – Brooms and brushes for sweeping floors	47	30.5
9603.90.90	– – – Other	37	23
96.04 00.00	**Hand sieves and hand riddles**	37	23
96.05 00.00	**Travel sets for personal toilet, sewing or shoe or clothes cleaning**	37	23
96.06 (N)	**Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:**		
9606.10.00	– Press-fasteners, snap-fasteners and press-studs and parts therefor	37	23
	– Buttons:		
9606.21.00	– – Of plastics, not covered with textile material	37	23
9606.22.00	– – Of base metal, not covered with textile material	37	23
9606.29.00	– – Other	37	23
9606.30.00	– Button moulds and other parts of buttons; button blanks	0	0
96.07 (N)	**Slide fasteners and parts thereof:**		
	– Slide fasteners:		
9607.11.00	– – Fitted with chain scoops of base metal	37	23
9607.19.00	– – Other	37	23
9607.20.00	– Parts	37	23
96.08	**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph 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:**		
	– Ball point pens:		
9608.10.10	– – – Made wholly of gold, silver or platinum or plated with such materials	60	45
9608.10.90	– – – Other	37	23
9608.20.00	– Felt tipped and other porous-tipped pens and markers	37	23
	– Fountain pens, stylograph pens and other pens:		
9608.31.00	– – Indian ink drawing pens	37	23
	– – Other:		
9608.39.10	– – – Made wholly of gold, silver or platinum or plated with such materials	60	45
9608.39.90	– – – Other	37	23
	– Propelling or sliding pencils:		
9608.40.10	– – – Made wholly of gold, silver or platinum or plated with such materials	60	45
9608.40.90	– – – Other	37	23
	– Sets of articles from two or more of the foregoing subheadings:		
9608.50.10	– – – Made wholly of gold, silver or platinum or plated with such materials	60	45
9608.50.90	– – – Other	37	23
9608.60.00	– Refills for ball point pens, comprising the ball point and ink-reservoir	37	23
	– Other:		

(N) Indicates that the rate of duty pertaining to this heading is affected by National Note.

H.S Code number	Goods	Rate of Duty General	Rate of Duty E.E.C.
9608.91.00	– – Pen nibs and nib points	37	23
	– – Other:		
9608.99.10	– – – Made wholly of gold, silver or platinum or plated with such materials	60	45
9608.99.90	– – – Other	37	23
96.09	**Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:**		
9609.10.00	– Pencils and crayons, with leads encased in a rigid sheath	27	13
9609.20.00	– Pencil leads, black or coloured	27	13
9609.90.00	– Other	27	13
96.10 00.00	**Slates and boards, with writing or drawing surfaces, whether or not framed**	27	13
96.11 00.00	**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**	27	13
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:**		
9612.10.00	– Ribbons	27	13
9612.20.00	– Ink-pads	27	13
96.13	**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:**		
9613.10.00	– Pocket lighters, gas fuelled, non-refillable	50	50
9613.20.00	– Pocket lighters, gas fuelled, refillable	50	50
9613.30.00	– Table lighters	50	50
9613.80.00	– Other lighters	50	50
9613.90.00	– Parts	50	50
96.14	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:**		
9614.10.00	– Roughly shaped blocks of wood or root, for the manufacture of pipes	0	0
9614.20.00	– Pipes and pipe bowls	47	30.5
	– Other:		
9614.90.10	– – – Unfinished parts	0	0
9614.90.90	– – – Other	47	30.5
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, hair-slides and the like:		
9615.11.00	– – Of hard rubber or plastics	37	23
9615.19.00	– – Other	37	23
9615.90.00	– Other	37	23
96.16	**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:**		
9616.10.00	– Scent sprays and similar toilet sprays, and mounts and heads therefor	64	50
9616.20.00	– Powder-puffs and pads for the application of cosmetics or toilet preparations	37	23
96.17 00.00	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners**	37	23
96.18 00.00	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing**	37	23

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 No. 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 (heading No. 71.01 to 71.03).
2. For the urpose of heading No. 97.02, "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading No. 97.03 does not apply to mass produced reproduction or works of conventional craftsmanship of a commercial character.
4. (a) Subject to Notes 1 and 3 above, articles of this Chapter are to be classified in this Chapter and not in any Chapter of this Schedule.
   (b) Heading no. 97.06 does not apply to articles of the preceding 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 value normal to those articles.

NATIONAL NOTES—

1. *For the purpose of sub-headings Nos. 9701.10.10, 9702.00.10. and 9703.00.10, the Director of Museums may request the production of a certificate of authenticity in respect of such works of art issued by an institution recognised by him or a local or foreign association of art dealers recognised by him.*
2. *For the purpose of Heading No. 97.06, the fact that such antiques are of an age exceeding one hundred years has to be certified by the Director of Museums. The Director of Museums may request the production of a certificate of authenticity showing also the percentage of restoration work carried out, if any, in respect of such antiques issued by an institution recognised by him.*

H.S. Code number	*Goods*	*Rate of Duty* *General*	*E.E.C.*
97.01	**Paintings, drawings and pastel, executed entirely by hand, other than drawings of heading No. 49.06 and other than handpainted or hand-decorated manufactured articles; collages and similar decorative plaques:**		
	– Paintings, drawings and pastels:		
9701.10.10	– – – Works of art (not of the commercial type) recognised as such by the Director of the Malta National Museum	0	0
9701.10.90	– – – Other	37	23
	– Other		
9701.90.10	– – – Made mainly of wood or metal	57	37
9701.90.90	– – – Other	37	23
9702	**Original engravings, prints and lithographs:**		
9702.00.10	– – – Works of art (not of the commercial type) recognised as such by the Director of the Malta National Museum	0	0
9702.00.90	– – – Other	37	23
9703	**Original sculptures and statuary, in any material:**		
9703.00.10	– – – Works of art (not of the commercial type) recognised as such by the Director of the Malta National Museum	0	0
9703.00.90	– – – Other	37	23
97.04 00.00	**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**	0	0
97.05 00.00	**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, enthnographic or numismatic interest**	0	0
97.06	**Antiques of an age exceeding one hundred years:**		
9706.00.10	– – – Being in their original state or else incorporating restorations which do not substantially change their original character	0	0
9706.00.90	– – – Other	37	23

SECOND SCHEDULE

(Section 5)

Reliefs from duty

I. Reimported Goods

(a) Goods reimported unaltered

(b) Samples temporarily exported

II. Goods of Specified Description or Goods Imported or Used in Specified Circumstances

(a) Any dutiable article imported by the Government for the public service

(b) Articles which are shown to the satisfaction of the Comptroller of Customs to have been awarded abroad to any person for distinction in art, literature, science or sport, or for public service, or otherwise as a record of meritious achievement or conduct, and imported by or on behalf of that person

(c) Articles imported by the University of Malta for the equipment and maintenance of the University

(d) Articles and materials imported by Malta Drydocks for the equipping and the maintenance of the Dockyard, or which are required in connection with the services rendered by that corporation, other than articles and materials used in —

(i) goods produced by that corporation and intended to be disposed of in Malta, or

(ii) locally registered ships which are themselves subject to duty under the Customs Tariff

(e) Artificial limbs and other surgical appliances of a similar nature, including spare parts and accessories for the relief of permanent bodily disablement, provided that, in the case of spare parts and accessories, the Comptroller of Customs is satisfied that they are imported for the purpose of making locally artificial limbs or such other appliances, and invalid chairs which the Comptroller of Customs is satisfied are for the exclusive use of a person suffering from some permanent physical defect or disability

(f) Bird rings imported for use by qualified bird ringers for the study of the migratory habits of birds

(g) Bona-fide gifts of a non-commercial nature received occasionally by a person from another person residing abroad and being intended for the personal use of the consignee and his family, provided the gift is neither alcohol nor alcoholic beverage not tobacco or tobacco products and the total CIF value of the gifts on every single occasion does not exceed twenty-five Maltese Liri

(h) Braille and any other article for the use of the blind imported through a recognised institute, if the Comptroller of Customs is satisfied that such articles are imported for the exclusive use of a blind person

(i) Chalices, ciboriums, pyxes, monstrances, thuribles, incense boats, crosses, candlesticks, crucifixes, holy oil vessels, sanctuary lamps, Stations of the Cross, alter cards, cruets, reliquaries, processional lanterns, tabernacles and doors of tabernacles, exposition thrones and organs, intended for divine worship and imported to be used exclusively in connection with such divine worship in churches, chapels or other localities intended solely for such worship; church canopies used in procession, church bells

(j) Food and drink for the use of mendicant religious orders and of private charitable institutions recognised as such by the Minister

(k) Gluten-paste, including all kinds of gluten flour, semola, bread, biscuits and similar gluten products

(l) Hearing-aid apparatus designed for the use of the deaf and identifiable parts therof

(m) Household and personal effects, furniture and other domestic articles, (excluding firearms and weapons of all kinds), which in the opinion of the Comptroller of Customs have been in use within that household by the importing person of his family, and are imported by such person on removing his household from another country to Malta provided that such articles are imported within six months from the date of arrival in Malta of the person importing them to take up residence in Malta, or within such other period which the Comptroller of Customs may allow

(n) Musical instruments and sports equipment which are imported by youth organisations provided that —

(i) the organisation concerned is not generally limited to a particular place or area in Malta;

(ii) the organisation concerned is approved by the Minister responsible for education for the purpose of this provision; and

(iii) the Comptroller of Customs is satisfied that the articles imported are intended for the exclusive use of the organisation concerned

(o) One private motor-vehicle imported by a person (husband and wife counting as one person for the purposes hereof) who transfers his residence to Malta subject to such person satisfying the Comptroller of Customs that he is in possession of a permit of residence issued to him by the Government in terms of sub-section 1 of Section 7 of the Immigration Act, 1970 and subject to the motor-vehicle being imported within six months of the date of the said permit or of such person's arrival in Malta to take up residence, whichever date is the later:

Provided that, where any motor-vehicle imported as aforesaid free of duty is sold or disposed of by such person for use in Malta, such motor-vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and duty shall be payable thereon by the person who becomes the owner thereof in accordance with the provisions of section 4 of this Act

(p) One private motor-vehicle imported by a Maltese migrant (husband and wife counting as one person for the purposes thereof) who returns to reside in Malta, subject to such migrant satisfying the Comptroller of Customs that:

(i) he has been residing away from Malta for an aggregate of twenty years during the period of twenty-five years immediately preceding his arrival in Malta to take up residence; and

(ii) that he will be receiving in Malta from overseas a yearly income of not less than five hundred Maltese liri,

and subject to the motor-vehicle being imported within six months of such migrant's arrival in Malta to take up residence:

Provided that, where any motor-vehicle imported as aforesaid free of duty is sold or disposed of by such person for use in Malta, such motor-vehicle shall be deemed to be taken out of bond at the time of such sale or disposal and duty shall be payable thereon by the person who becomes the owner thereof in accordance with the provisions of section 4 of this Act

(q) Passengers' baggage, including wearing apparel and personal effects, used, which the Comptroller of Customs is satisfied are intended for the passengers' personal use, but excluding firearms and weapons of all kinds

(r) Samples of no commercial value.

(s) Scientific instruments or apparatus, intended exclusively for educational purposes of pure scientific research, provided —

(i) that such scientific instruments or apparatus are consigned to a public or private scientific or educational institution apporved by the Minister responsible for education for the purpose of this provision and are used under the control and responsibility of such institution; and

(ii) that instruments or apparatus of equivalent scientific value are not being manufactured in Malta

(t) Showcards

(u) Sound and video recordings of an educational, scientific or cultural character produced by the United Nations or any of its specialized agencies

(v) Sound and video recordings of an educational nature imported by private schools, provided that the Director of Education certifies that —

(i) the schools concerned is licensed by the Government of Malta; and

(ii) the materials are solely of an educational character and are to be used solely and entirely for educational purposes by such school

(w) Sound and video recordings of language courses

(x) Statues and artistic decorations cast abroad from originals made by local artists, provided permission is obtained from the Comptroller of Customs before the origianl is forwarded abroad for casting

(y) Articles of protective clothing provided that the Comptroller of Customs is satisfied that they are intended for use in a specified industry and that they are only used within the precints of this industry.

III. Equipment for Use in Hotels and Catering Establishments

Rules for duty-free importation

1. The articles enumerated in the following list may be imported free of import duty provided the Comptroller of Customs is satisfied —

(1) that the article is exclusively imported or taken out of bond for use in —

(a) a hotel containing not less than ten bedrooms for the accommodation of guests for reward; or

(b) an approved catering establishment;

(2) that the following conditions have been complied with:

(a) that the Director of Industry has certified that, in his opinion, the article is not manufactured or produced in Malta, to a satisfactory standard;

(b) that the article is marked in a permanent manner, to the satisfaction of the Comptroller of Customs, with the name of the hotel or catering establishments, unless the Comptroller of Customs, for good reason, considers that this requirement may be waived;

(c) that, prior to release of the article by the Comptroller of Customs, the proprietor of the hotel or the catering establishment for the use of which the article is imported or taken out of bond has furnished the Comptroller of Customs with a security to an amount not exceeding the duty which would be leviable thereon under the appropriate tariff number in the Customs Tariff, in such form and for such period as the Comptroller of Customs may require, conditioned that such proprietor undertakes, in addition to such other undertakings as the Comptroller of Customs may require —

(i) not to dispose, whether by sale or in any other manner, of the article without first giving notice thereof to the Comptroller of Customs and, unless the article is destroyed in the presence of an officer deputed by the Comptroller of Customs in that behalf, to pay forthwith, if he disposes of the article in any way, the import duty to which the article would have been liable on importation or taking out of bond, under the appropriate tariff number in the Customs Tariff, the duty being levied on the value of the article at the time of its disposal;

(ii) if at any time such article is not found in the hotel or catering establishment for the use of which it was imported or taken out of bond, and no reasonable explanations for its absence is given to the satisfaction of the Comptroller of Customs, to pay forthwith, in respect of such article, the import duty which would have been leviable thereon at the time of its importation or taking out of bond, under the appropriate tariff number in the Customs Tariff, without prejudice to any other liability incurred under the Customs Ordinance or any other law;

(iii) to cause an inventory to be kept in such form as may be required by the Comptroller of Customs, of any article imported or taken out of bond free of duty as aforesaid; and

(iv) to keep such inventory at all reasonable times open to insepction by any person authorised in writing by the Comptroller of

Customs and to permit the person performing such inspection to do all acts or things necessary to satisfy himself that any such article is enumerated in the inventory and is upon the premises at the time of such inspection.

2. The expression "approved catering establishment" means an establishment purveying or a projected establishment which when completed will purvey, food and refreshments for consumption for reward on the premises, which, having regard to the extent and nature of the services and amenities it provides or will provide, is for the time being approved by the Minister, after consultation with the Minister responsible for tourism for the purposes of the foregoing rule.

3. List of articles —

1. Accounting and billing machines
2. Air conditioning equipment
3. Air supply and exhaust equipment
4. Bain maries
5. Baths, basins and sanitary ware
6. Blankets and eiderdown or feather quilts
7. Boilers
8. Carpets
9. Cash registers
10. China and earthenware
11. Clothes washing, pressing or drying machines —
    (a) of domestic type;
    (b) other
12. Compressors or motors for counter units not incorporated therein
13. Cooking ranges not of domestic type
14. Counter units —
    (a) incorporating ice-cream making machines, ice-cream conservators, grills, heating equipment, cooking equipment, motors or compressors;
    (b) other
15. Dishwashing machines
16. Espresso coffee machines
17. Fans and heaters, electric
18. Food fryers and grills
19. Food heating equipment
20. Foodmixing, mincing and slicing machines —
    (a) of domestic type;
    (b) other
21. Glass washing machines
22. Hand driers, electric
23. Hot cupboards and food warmers
24. Ice cube making freezers
25. Mattresses and pillows made of rubber or foam rubber

26. Ovens
27. Passenger or service lifts
28. Refrigerators and cooling equipment
29. Restaurant trolleys
30. Steam tables
31. Sun umbrellas
32. Cutlery
33. Water heating equipment
34. Water purifying equipment
35. Water softening equipment

THIRD SCHEDULE

(Section 8)

1. (1) The value of any imported goods shall be taken to be the normal price which in the opinion of the Comptroller of Customs they would fetch at the time when they are entered for home use (or if they are not so entered at the time of importation) on a sale in the open market between the vendor and the importer independent of each other.

(2) The normal price of any imported goods shall be determined on the following assumptions:—

(a) that the goods are treated as having been delivered to the importer at the port in Malta; and

(b) that the vendor will bear transport, insurance and any charges incidental to the delivery of the goods in port in Malta; but

(c) that the importer will bear any duty or expenses chargeable in Malta.

2. For the purposes of this Schedule a sale in the open market between vendor and importer independent of each other presupposes —

(a) that the price is the sole consideration; and

(b) that the price made is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the vendor or any person associated in business with him and the importer or any person associated in business with him (other than the relationship created by the sale of the goods in question); and

(c) that no part of the proceeds of the subsequent resale, use or disposal of the goods will accrue either directly or indirectly to the vendor or any person associated in business with him.

3. Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

Passed by the House of Representatives at Sitting No. 303 of the 8th November, 1989.

LAWRENCE GONZI
Speaker

P. MUSCAT TERRIBILE
Clerk to the House of Representatives

Ippubblikat mid-Dipartiment ta' l-Informazzjoni — Kastilja — *Published by the Department of Information — Kastilja*
Mitbugħ fl-Istamperija tal-Gvern — *Printed at the Government Printing Press*

Prezz Lm2 — *Price Lm2*