CUSTOMS ACT

CHAPTER 78:01

Act
22 of 1938
Amended by

44 of 1951	40 of 1976	12/1988	*(Amd. by 13/1988)*
24 of 1952	45 of 1977	25 of 1989	
25 of 1952	4 of 1978	6 of 1991	
37 of 1954	4 of 1979	5 of 1992	
3 of 1955	27 of 1979	5 of 1993	
5 of 1956	*49 of 1979	6 of 1993	
24 of 1959	2/1981	9 of 1993	
6 of 1962	74/1982	3 of 1994	
11/1962	23 of 1983	68/1994	
38/1962	74/1983	5 of 1995	
2/1963	185/1983	8 of 1996	
97/1963	186/1983	34 of 1996	
29 of 1966	7 of 1984	9 of 1997	
12 of 1968	11/1984	35 of 1998	
10 of 1969	7 of 1985	24 of 2003	
2 of 1971	198/1985	5 of 2004	
23 of 1973	1 of 1986	21 of 2005	
20 of 1974	25 of 1986	249/2005	
14 of 1975	3/1986	277/2006	
67 of 1975	5 of 1987	17 of 2007	
13 of 1976	11 of 1988	30 of 2007	

*With effect from 9th March 1972

Current Authorised Pages

Pages (inclusive)		*Authorised by L.R.O.*
1–1110	..	*1/2009*

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Note on Omissions

The following Subsidiary Legislation have been omitted:

1. Private Warehouse Notices have been omitted as they are of a personal nature.
2. Notices prescribing warehouse rents and charges (1950 Revised Edition Volume IX pages 494–495).
3. The Steamers Warehouse Regulations (1950 Revised Edition Volume IX page 493) have been omitted as they are no longer in use and will soon be revoked.
4. Appointments of ports, boarding stations, approved places of loading and unloading, Customs dues, sufferance wharves and transit sheds are omitted as it was not possible to prepare up-to-date consolidated instruments.
5. Regulations relating to Extra Guards and Overtime, 138/1982.
6. Customs (Fees) Regulations (made under section 263).
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9. Delegations of Powers to Minister of Finance (made under section 2).
10. Notification of Statutory Ports, Boarding and Approved Place of Loading and Unloading (made under section 2).

11. Various Orders with respect to Common External Tariff (made under sections 8 and 8A).
12. Orders made under section 9.
13. Resolutions made under section 56.
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19. Customs (Extra Guard Recruitment) Regulations 242/2005 (made under section 263).
20. Commercial Samples (Temporary Importation) Regulations (made under section 263).
21. Customs (Container Examination Station) Regulations (made under section 263).
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23. Customs (Extra Guard's Rates of Pay) Regulations 16/2004 (made under section 263).

N.B. See the 2004 Index of Acts and Subsidiary Legislation for references for the above omitted Subsidiary Legislation.

Note on Common External Tariff

The current common external tariff introduced by Act No. 4 of 1979 (*see* Note on page 123) had effect as from 1st January, 1979.

Note on Exemption of Customs Duty *re* Second Schedule

Section 12(2) of Act No. 21 of 2005 provides as follows:

> "The exemption of Customs duty granted by an officer of Customs mentioned in the Second Schedule under the heading "Goods exempt from payment of Customs Duty" with respect to goods not exceeding $3000.00 in value which accompany a passenger on or after October 8, 2004 is validated.".

Notes on Validation

A. The Import and Excise Duties (Validation) Act, 1984 (Act No. 8 of 1984) states as follows:

"Validation of acts done in pursuance of subsidiary legislation.

2. Notwithstanding any rule of law to the contrary, it is declared that all acts and things purported to be done or omitted to be done by the Comptroller of Customs and Excise under or in pursuance of the powers conferred by the Customs (Import Duty) (Caribbean Common Market) Order, 1984 and the Excise Duty (Petroleum Products) Order, 1984 on or after the 2nd day of February, 1984 are deemed to have been lawfully and validly done or omitted to be done and no legal proceedings or other action of any kind shall be entertained in respect of or in consequence of such acts and things.".

B. The Finance Act,1985 (Act No. 17 of 1985) states as follows:

"Validation of instruments and things done or omitted thereunder LN No. 50 of 1980.

10. (1) The Customs (Import Duty) (Caribbean Common Market) Order, 1980 (hereinafter called "the Order") and all subsequent legal instruments purporting to amend the Schedule to the Order are deemed to have been and to be valid and of full effect.

(2) It is declared that all acts and things purported to be done or omitted to be done by any authorised person or agency under or in pursuance of the powers conferred by the Order or under or in pursuance of any legal instrument purporting to amend the Schedule to that Order, are deemed to have been lawfully and validly done or omitted to be done and no legal proceedings or other action of any kind shall be entertained in respect of or in consequence of such acts or omissions.".

CHAPTER 78:01

CUSTOMS ACT

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CHAPTER 78:01

CUSTOMS ACT

An Act relating to Customs.

1950 Ed.
Ch. 32. No. 2.
22 of 1938.

Commencement. [25TH SEPTEMBER 1939]

Short title. **1.** This Act may be cited as the Customs Act.

PART I

DEFINITIONS

Interpretation. [29 of 1966 12 of 1968 2 of 1971 23 of 1973 9 of 1993 34 of 1996 24 of 2003 17 of 2007].

2. In this Act and in any other Act relating to the Customs, unless the context otherwise requires—

"agent", in relation to the master or owner of an aircraft or ship, includes any person who notifies the Comptroller in writing that he intends to act as the agent, and who or on whose behalf any person authorised by him signs any document required or permitted by the Customs laws to be signed by an agent; but if no such agent is appointed then the owner of any aircraft or ship, if resident or represented in Trinidad and Tobago shall be deemed to be the agent of the master for all the purposes of the Customs laws;

"aircraft" includes balloons, kites, gliders, airships, and flying machines;

"alcohol by volume" means the ratio of the volume of alcohol, measured at 20° Celsius, contained in the mixture, to the total volume of the mixture, measured at the same temperature expressed as parts of alcohol per 100 parts of the mixture;

"Appeal Board" means the Appeal Board constituted under section 3 of the Tax Appeal Board Act; Ch. 4:50.

"approved place of unloading" and "approved place of loading" mean respectively any quay, jetty, wharf or other place, including any part of an aerodrome, appointed by the President by Notification to be a place where coastwise or imported goods or goods about to be carried coastwise or exported may be unloaded or loaded;

"boarding station" means any station or place appointed by the President by Notification to be a station or place for aircraft or ships arriving at or departing from any port or place to bring to for the boarding or setting down of Officers;

"burden" means net registered tonnage, or tonnage calculated in the manner prescribed by law for ascertaining net registered tonnage;

"carriage" includes every description of conveyance for the transport by land of human beings or property;

"the Common Market" means the Caribbean Common Market established under the Annex to the Treaty;

"Comptroller" means the Comptroller of Customs and Excise;

"Customs area" means any place appointed to be a Customs area by the Comptroller by Notification published in the *Gazette*;

"Customs laws" includes this Act and any written law relating to the Customs;

"document" means—

(a) any written information relating directly or indirectly to goods which are imported or exported;

(b) any written declaration required by the Comptroller; or

(c) any recording generated in any manner whatsoever, including an automated recording device and computer programmes required to retrieve information in usable form;

"drawback" means a refund of all or part of any duty of Customs or Excise authorised by law in respect of goods exported or used in any particular manner;

"duty" includes any tax or surtax imposed by the Customs or Excise laws;

"entered" in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported means the acceptance and signature by the proper Officer of an import or export entry, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with

the payment to the proper Officer by the importer or exporter of all rents and charges due to the State in respect of the goods, and in the case of dutiable goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper Officer of the full duties due thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties, as provided by law or, in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or removal of such goods, the giving of such security;

"export" means to take or cause to be taken out of Trinidad and Tobago;

"exporter" includes any person by whom any goods (including goods transferred from an importing aircraft or ship) are exported from Trinidad and Tobago or supplied for use as aircraft's or ships' stores in accordance with section 160, and also the owner, or any person acting on his behalf, and any person who for Customs purposes signs any document relating to goods exported or intended for exportation or supplied or intended for supply as aircraft's or ships' stores as aforesaid;

"extra guard" means any person recruited by the Comptroller to accompany uncustomed goods from a port or other place in Trinidad and Tobago to either the private premises of an importer, or to a State or private warehouse or to another port or other place as directed by the Comptroller, and to remain with such goods until the arrival of an Officer required to perform the relevant duties, and to perform such other duties as may be required by the Comptroller;

"goods" includes all kinds of goods, wares, merchandise and livestock;

"import" means to bring or cause to be brought within Trinidad and Tobago;

"importer" includes the owner or any other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the

same are duly delivered out of the charge of the Officers, and also any person who signs any document relating to any imported goods required by the Customs laws to be signed by an importer;

"litres of alcohol" means the amount of alcohol obtained by multiplying the corrected liquid quantity at 20° Celsius by the percentage volume strength;

"master" includes the person having or taking the charge or command of any aircraft or ship;

"name" includes the registration mark of an aircraft;

"obscuration" means the difference, caused by matter in solution, between the actual strength of spirits and the apparent strength as indicated by the hydrometer;

"occupier" includes any person who signs as principal any bond in respect of any building or place used for the deposit of goods for the security thereof or of the duties thereon under the Customs laws;

"offence against the Customs laws" includes any act of any person contrary to the Customs laws or any failure of any person to perform an act required by the Customs laws to be performed by him;

"Officer" includes any person employed in the Department of Customs and Excise, and any Revenue Officer in charge of a Revenue Office and members of the Police Service, as well as any person acting in the aid of an Officer or any such person; and any person acting in the aid of an Officer acting in the execution of his office or duty shall be deemed to be an Officer acting in the execution of his office or duty;

"over Trinidad and Tobago" means above the area contained within the imaginary lines bounding Trinidad and Tobago; and if any person, goods or things shall descend or fall or be dropped or thrown from any aircraft within such area, such person, goods or thing shall be deemed to have descended or fallen, or to have been dropped or thrown from an aircraft over Trinidad and Tobago;

"owner of goods" includes any person who is for the time being entitled, either as owner or agent for the owner, to the possession of any goods;

"port" means any place whether on the coast or elsewhere, appointed by the President by Notification, subject to any conditions or limitations specified in such Notification, to be a port for the purposes of the Customs laws, and any Customs aerodrome, whether within a port or not, shall be deemed to be a port for aircraft;

"private warehouse" means any building or place appointed by the Comptroller by Notification to be a private warehouse;

"prohibited goods" and "restricted goods" mean respectively any goods the importation or exportation of which is prohibited or restricted by law;

"proper Officer" means any Officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;

"ship" includes a steamship as hereinafter defined, and any other ship, boat, lighter or other floating craft of any description, but does not include aircraft;

"State warehouse" means any warehouse or place whatsoever for the time being occupied or used by the Comptroller for the deposit of goods for security thereof or of the duty due thereon;

"steamship" means a ship of at least one hundred tonnes burden propelled by mechanical power;

"sufferance wharf" means any place other than an approved place of loading or unloading at which the Comptroller may, in his discretion, and under such conditions and in such manner as he may direct, either generally, or in any particular case, allow any goods to be loaded or unloaded;

"transit shed" means any building in a Customs area appointed to be a transit shed by the Comptroller by notice in writing under his hand;

"the Treaty" means the Treaty establishing the Caribbean Community done at Chaguaramas on the 4th day of July 1973 and includes any amendment or protocol thereto;

"uncustomed goods" includes goods liable to duty on which the full duties due have not been paid, and any goods, whether liable to duty or not, which are imported or exported or in any way dealt with contrary to the Customs laws;

"warehoused" means deposited in a State or private warehouse;

"warehouse-keeper" means the owner or occupier of a private warehouse;

"Waters of Trinidad and Tobago" means any waters within a space contained within an imaginary line drawn parallel to the shores or outer reefs of Trinidad and Tobago which appear above the surface at low water mark at ordinary spring tides and distant 22.2 Kilometres.

Officers to have powers of members of the Police Service.

3. For the purpose of carrying out the provisions of the Customs laws all Officers shall have the same powers, authorities and privileges as are given by law to members of the Police Service.

What shall be deemed acts of Comptroller, etc.

4. Any act, matter or thing required by the Customs laws to be done or performed by, with, to or before the Comptroller, if done or performed by, with, to or before any Officer appointed by the Comptroller for such purpose, shall be deemed to be done or performed, with, by, to or before the Comptroller; and every person employed on any duty or service relating to the Customs by the orders or with the concurrence of the Comptroller (whether previously or subsequently expressed) shall be deemed to be the Officer for that duty or service; and every act required by law at any time to be done by, with, to or before any particular Officer nominated for such purpose, if done by, with, to or before any person appointed by the Comptroller to act for such particular Officer, shall be deemed to be done by, with, to or before such particular Officer; and every act required by law to be done at any particular place within any port, if done at any place within such port appointed by the Comptroller for such

purpose, shall be deemed to be done at the particular place so required by law.

Documents executed by Comptroller. [34 of 1996].

4A. The Comptroller may, in the exercise of his functions, execute any document or agreement required under the Customs laws to be entered into between the Comptroller and any other person.

Recruitment of extra guards. [24 of 2003].

4B. The Comptroller may recruit extra guards on such terms and conditions as are agreed by the Minister.

Obstruction of officers, etc. [6 of 1962].

5. (1) Any person who—

(a) obstructs, hinders, molests or assaults an Officer duly engaged in the performance of any duty or the exercise of any power imposed or conferred on him by any Customs laws, or any person acting in his aid;

(b) does anything that impedes or is calculated to impede a search for anything liable to forfeiture under the Customs laws or the detention, seizure or removal of any such thing;

(c) rescues, damages or destroys anything liable to forfeiture under the Customs laws;

(d) does anything calculated to prevent the procuring or giving of evidence as to whether or not anything is liable to forfeiture under the Customs law;

(e) prevents the detention of any person by an Officer or rescues any person detained by an Officer,

is liable on summary conviction to a fine of one thousand, five hundred dollars and to imprisonment for six months, or on conviction on indictment to a fine of fifteen thousand dollars and to imprisonment for five years.

(2) An Officer may arrest a person who commits, attempts to commit or aids and abets the commission of, an offence under this section.

PART II

DUTIES OF CUSTOMS

Parliament may impose duties by resolution. [23 of 1973 4 of 1979].

6. (1) Parliament may from time to time by resolution impose import or export duties of Customs upon any goods whatsoever which may be imported into or exported from Trinidad and Tobago and may revoke, reduce, increase or alter any such duties, and provide for the importation or exportation of any goods without payment of Customs duty thereon.

First, Second, Third and Fourth Schedules.

(2) The Common External Tariff established by the Agreement for the purpose signed at Chaguaramas on 4th July 1973 including any amendments and set out in the First, Second, Third and Fourth Schedules to this Act is hereby incorporated in and shall form part of the Customs laws.

Partial Scope tariff preferences. [5 of 1992].

6A. (1) In this section—

"Agreement" means the Partial Scope Agreement between Venezuela and Trinidad and Tobago signed at Port-of-Spain on the 4th August, 1989 and amendments thereto;

"signatory country" means a State which is a party to the Agreement.

Eighth Schedule.

(2) The tariff preferences established by the Partial Scope Agreement signed at Port-of-Spain on the 4th August, 1989 and set out in the Eighth Schedule are hereby incorporated in and shall form part of the Customs laws.

First Schedule.

(3) A description of goods set out in the second column of the Eighth Schedule shall be read together with the corresponding designation set out in the first column, and that description and designation shall be given the same meaning as the corresponding description and designation in the First Schedule but where the expression "Ex" appears in the first column, the designation or designations that follow it are to be taken to be a reference only to the goods of that designation that are described in the second column.

(4) The President may, by Order amend the Eighth Schedule or provide for the expiration, lapsing or coming into effect of a tariff preference.

(5) An Order made under subsection (4) shall be laid in Parliament within thirty days and shall be subject to a negative resolution of Parliament.

(6) The tariff preferences shall apply only to goods originating in and proceeding from a signatory country and accompanied by a written declaration by the producer or the exporter of the goods to the effect that the goods meet the requirements of origin established under the Agreement, which declaration shall be certified by the person or body authorised, for the purpose, by the exporting signatory country.

(7) The President may make Regulations for carrying into effect any of the provisions of the Agreement.

(8) Without prejudice to the generality of subsection (7), Regulations made thereunder may make provision as to the case in which, in determining eligibility for any tariff preference under this section, goods are or are not to be treated as originating in a signatory country, as to the time by reference to which, in determining eligibility as aforesaid the question whether goods are to be so treated is to be decided, and as to the evidence which is to be required or is to be sufficient for the purpose of showing that goods are or are not to be so treated.

Interim Orders by President. [3 of 1955].

7. (1) Notwithstanding anything contained in section 6, the President may by Order—

(a) increase or reduce any import or export duty of Customs; or

(b) impose new import or export duties of Customs,

and from the date of publication of the Order in the *Gazette* and until the expiry of the Order, the duties specified in the Order shall be payable in lieu of any duties payable prior thereto; but where any duty is reduced by such an Order, the person by whom any goods liable to the reduced duty are entered shall pay the reduced duty and in addition shall deposit with the proper Officer the difference between the duty payable prior to the date of the Order and the duty payable under the Order until the Order expires as provided in section 8.

(2) An Order issued by the President under section 7 shall after four days and within twenty-one days from the date of its first publication be submitted to Parliament, and Parliament may by resolution, confirm, amend or revoke such Order, and upon publication of the resolution of Parliament in the *Gazette* the resolution shall have effect and the Order shall then expire. If the Order is not submitted within the said period of twenty-one days to Parliament for confirmation it shall *ipso facto* expire. Interim Order to be confirmed, amended or revoked by Parliament. [38/1962 97/1963].

(3) *(a)* So much of the duties as shall have been paid under an Order made under subsection (1) as may be in excess of the duties payable immediately after the expiry of the Order shall be repaid to the persons who paid the same.

(b) So much of any sums which have been deposited in accordance with subsection (1) as together with the duty paid, shall be equal to the duties payable after the expiry of the Order, shall be brought into account by the Comptroller as duties of Customs, and the balance, if any, shall be refunded to the depositor.

8. The President may from time to time by Order amend the Common External Tariff set out in the First Schedule, in accordance with any Agreement by Member States of the Common Market. Amendment of Common External Tariff. First Schedule.

8A. (1) The Minister may from time to time by Order subject to such conditions as he may prescribe suspend the Common External Tariff set out in the First Schedule for the period stated in the Order in relation to one or more types of goods, in accordance with any Agreement by Member States of the Common Market. Suspension of Common External Tariff. [6 of 1991]. First Schedule.

(2) Where an Order is in force under subsection (1), the President may by Order impose Customs duty in relation to one or more types of goods to which the first-mentioned Order relates up to a maximum of the rate of duty specified for those goods in the Common External Tariff and for a period not exceeding the period stated in the first-mentioned Order.

9. (1) The President may, upon application by the importer or exporter, remit or refund in whole or in part any Customs duty whenever he shall deem it expedient to do so. President may remit duties. [23 of 1983].

(2) Notwithstanding subsection (1), for the purposes of remitting or refunding in whole or in part any Customs duty under subsection (1) the President may, by Order published in the *Gazette*—

(a) designate the person or class of persons by whom the application shall be made and to whom the remittance or refund shall be paid;

(b) describe the goods or class of goods in respect of which the remittance or refund shall be paid; and

(c) specify the refund or remittance to be paid.

(3) An Order made under this section may have retrospective effect.

General provisions as to resolutions, Orders under section 6, 7 or 8. [12 of 1968 23 of 1973 67 of 1975].

10. (1) Any resolution or Order passed or made under section 6, 7 or 8 may impose different rates of import duty upon—

(a) goods which are shown to the satisfaction of the Comptroller, to have been of Common Market Origin;

(b) goods not shown to the satisfaction of the Comptroller to have been of Common Market Origin.

(2) Any duty imposed upon goods mentioned in subsection (1)*(a)* shall be distinguished in the resolution or Order as Common Market rate of duty.

(3) Notwithstanding the above provisions of this section, no goods shall be admitted under the Common Market rate of duty unless the importer complies with Regulations which the President is authorised to make in relation thereto.

(4) Expressions used in this section have such meanings as may be assigned to them in section 11(1).

PART III

THE COMMON MARKET—SPECIAL PROVISIONS

Definitions. [12 of 1968 23 of 1973 67 of 1975].

11. (1) In this Part—

"Common Market Origin" means in relation to any goods, that the goods were grown, produced or manufactured within the

Common Market and consigned from a port of a Member State to Trinidad and Tobago;

"Common Market rate of duty" means a rate of Customs duty which is applicable to goods on the basis of their eligibility in that behalf as having been the produce of, or manufactured in and consigned from, any Member State, and includes an exemption so applicable from Customs duty;

"Customs duty" includes any duty corresponding to Customs duty in any Member State;

"drawback" includes any prescribed remission or repayment of, or exemption from, duty chargeable on importation into any Member State;

"Member State" means a Member State of the Common Market and more particularly specified in the Fifth Schedule; Fifth Schedule.

"the Oils and Fats Agreement" means the agreement made on 26th January 1967, between the Governments of Guyana, Barbados, Dominica, Grenada, St. Lucia, St. Vincent and Trinidad and Tobago.

(2) The President may by Order published in the *Gazette* amend the Fifth Schedule from time to time by adding to or deleting therefrom the name of any State. Fifth Schedule.

Customs duty on goods of Common Market Origin. [12 of 1968 23 of 1973].

12. (1) Notwithstanding anything to the contrary provided by this Act but subject to subsection (2), Customs duty imposed on goods of any description shall not apply to goods of the like description, if those goods are of Common Market Origin.

(2) Subsection (1) is subject to any Order made by the President under section 7 or section 8 whereby Customs duty on any goods of Common Market Origin is reduced or increased under the appropriate tariff mentioned in section 10 pursuant to or in accordance with the provisions of the Annex to the Treaty.

Regulations for determining origin and place of consignment of goods. [12 of 1968 23 of 1973].

13. (1) The President may by Regulations make provisions as to the case, in which, in determining eligibility for any Common Market rate of duty, goods are or are not to be treated as of Common Market Origin, as to the time by reference to which, in determining

eligibility as aforesaid the question whether goods are to be so treated is to be decided, and as to the evidence which is to be required or is to be sufficient for the purpose of showing that goods are or are not to be so treated.

(2) Subject to any Regulations under this section, where in connection with eligibility for a Common Market rate of duty any question arises whether goods are of Common Market Origin, the Comptroller may require the importer of the goods to furnish to him, in such form as he may require, proof of any statement made to him as to any fact necessary to determine that question, and if such proof is not furnished to his satisfaction, the question may be determined without regard to that statement.

(3) Regulations under this section may make different provisions for different purposes and in relation to goods of different descriptions.

(4) For the avoidance of doubt it is hereby declared that Regulations under this section may make provision for determining in what cases produce of the sea, or goods manufactured or produced therefrom at sea, are to be treated as of Common Market Origin.

Drawback. [12 of 1968 23 of 1973].

14. Notwithstanding anything in sections 12 and 13, in such circumstances or subject to such limitations as may be prescribed—

(a) goods of Common Market Origin may be treated as not eligible for a Common Market rate of duty on importation into Trinidad and Tobago if drawback was allowable in connection with any exportation from any Member State of such goods or of articles used in the manufacture or production of such goods and the Comptroller is not satisfied that such drawback has not been or will not be allowed;

(b) there shall, upon demand being made by the Comptroller, be payable on goods which, on their importation, have been treated as eligible for a Common Market rate of duty and after their

importation drawback allowable as aforesaid is allowed, the full amount of duty which would have been chargeable thereon if they had not been so treated, less the amount of duty, if any, paid on their importation.

Oils and Fats Agreement. [12 of 1968 23 of 1973].

15. Sections 12, 13 and 14 shall not apply to goods consigned from any Member State, other than a Territory the Government of which is a party to the Oils and Fats Agreement, and consisting of or manufactured from oils and fats within the meaning of that agreement or any such oils or fats.

Verification of origin of exported goods. [12 of 1968 23 of 1973].

16. (1) For the purposes of complying with any request or requirement, whether it has been directed to the Comptroller or any other Government department under arrangements made for the purposes of the Treaty or is otherwise incidental to the carrying out thereof, to verify or investigate officially in Trinidad and Tobago any certificate or other evidence relevant to the question whether any goods exported from, or produced or manufactured (directly or indirectly) from goods exported from Trinidad and Tobago are eligible in any other Member State for a Common Market rate of duty, the Comptroller may carry out such investigations, and may make to the Government of that other Member State or to the authority therein designated under any arrangements aforesaid such report, or provide them with such information, as appear to the Comptroller requisite; and the Comptroller may require—

(a) the exporter; or

(b) any other person appearing to the Comptroller to have been concerned with the goods, or any goods from which, directly or indirectly, they have been produced or manufactured (whether he was concerned with them as respects growth, production, manufacture or in any other way); or

(c) any other person appearing to the Comptroller to have been concerned in the giving of the certificate or evidence,

to furnish such information in such form and within such time as the Comptroller may specify in the requirement.

(2) Any reference in subsection (1) to the furnishing of information includes a reference to the production of invoices, bills of lading and other books or documents whatsoever, and to allowing the Comptroller to inspect them and to take copies thereof or extracts therefrom.

(3) Any person who without reasonable cause fails to comply with a requirement by the Comptroller under subsection (2) shall, without prejudice to any other liability thereby incurred, incur a penalty of one thousand dollars.

(4) An averment in any process in proceedings under subsection (3) that any requirement to furnish information which has been made by the Comptroller was made for the purposes specified in subsection (1) shall, until the contrary is proved, be sufficient evidence that the requirement was so made.

(5) Any person who in Trinidad and Tobago makes or signs, or causes to be made or signed, any document relating to goods exported from Trinidad and Tobago which is untrue in a material particular, being a document made for production in support of a claim that the goods, or any goods purchased or manufactured, or to be produced or manufactured, from the goods, are eligible in any Member State for a Common Market rate of duty shall incur a penalty of two thousand, five hundred dollars.

Regulations for modification of Agreement. [12 of 1968 23 of 1973].

17. The President may, if it appears expedient to do so by reason of any decision taken by the Council of the Common Market or any Agreement with respect to trade made between all or any of the Member States, make Regulations providing that sections 11, 12, 13, 14 and 15 shall have effect with such adaptation or modification of any reference to the Treaty, the Member States, Common Market rates of duty or the Oils and Fats Agreement as may be specified in the Regulations.

Regulations to be laid before Parliament. [12 of 1968 23 of 1973].

18. Regulations made by the President under sections 13, 14 and 17 shall be subject to negative resolution of Parliament.

PART IV

GENERAL PROVISIONS—AMOUNT OF DUTY, PROHIBITIONS, EXEMPTIONS, ETC.

Time of entry to govern duty payable.

19. All goods deposited in any warehouse without payment of duty on the first importation thereof, or which may be imported or exported, and shall not have been entered for use within Trinidad and Tobago, or for exportation, as the case may be, shall, upon being entered for use within Trinidad and Tobago or for exportation, as the case may be, be subject to such duties as may be due and payable on the like sort of goods under the Customs laws in force at the time when the same are entered, save in cases where special provision shall be made to the contrary.

Effect of obligation to pay duty. [34 of 1996]

20. (1) Where by entry, bond, removal of goods, or otherwise, any obligation has been incurred for the payment of duties of Customs, such obligations shall be deemed to be an obligation to pay all duties of Customs which may become legally payable, or which are made payable or recoverable under the Customs laws, and to pay the same as the same become payable.

(2) When any duty has been short levied or erroneously refunded, the person who should have paid the amount short levied or to whom the refund has erroneously been made, shall pay the amount short levied, or repay the amount erroneously refunded, on demand being made by the Comptroller.

(3) Where the value has been adjusted upon a discovery under section 23(2A), the Comptroller may demand the additional duty payable or may refund the duty overpaid based upon the new value.

Duty on goods re-imported.

21. Where any goods whether made or produced within Trinidad and Tobago or not, being of a class or description liable to any import duty of Customs, are re-imported into and entered for use within Trinidad and Tobago after exportation therefrom, and it is shown to the satisfaction of the Comptroller that any duty of Customs or Excise chargeable in respect of the goods prior to their exportation was duly paid, either prior to the exportation or

at any subsequent time, and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Comptroller, then—

(a) if it is further shown as aforesaid that the goods have not been subjected to any process abroad, the goods shall be exempt from any such duty when the same are entered for use within Trinidad and Tobago after re-importation, unless the rate of duty of Excise or Customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Trinidad and Tobago after re-importation shall exceed the rate paid on the same goods as a duty of Excise or on first importation and entry, as the case may be, in which case such goods shall be chargeable with duty at a rate equal to the difference between the rate at which the duty previously paid was calculated and the rate in force at the date when such goods are entered for use within Trinidad and Tobago after re-importation;

(b) if the goods at the time when the same are entered for use within Trinidad and Tobago after re-importation are of a class or description liable to an import duty *ad valorem*, and it is further shown as aforesaid that the goods have been subjected to a process of repair, renovation or improvement abroad, but that their form or character has not been changed, such goods shall be chargeable with duty as if the amount of the increase in the value of the goods attributable to the process were the whole value thereof and, where any sum has been contracted to be paid for the execution of the process, the sum shall be *prima facie* evidence of that amount, but without prejudice to the powers of the Comptroller under the Customs laws as to the ascertainment of the value of the goods for

the purpose of assessing duty thereon *ad valorem*; but if the rate of duty of Excise or Customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Trinidad and Tobago after re-importation shall exceed the rate paid on the said goods as a duty of Excise or on first importation and entry, as the case may be, then in such case, in addition to the *ad valorem* import duty chargeable hereunder according to the amount of the increase in the value of the goods attributable to the process, such goods shall be chargeable with additional Excise or Customs duty calculated in the manner set out in paragraph *(a)*, as if such goods had not been subjected to any process of repair, renovation or improvement abroad.

In case of dispute, importer to deposit the duty demanded. [29 of 1966 9 of 1993].

22. (1) If any dispute arises as to the proper rate or amount of duty payable on any goods imported into or exported from Trinidad and Tobago, the importer, consignee, or exporter, or his agent, shall deposit in the hands of the Comptroller the duty demanded by him, which shall be deemed and taken to be the proper duty payable, unless proceedings shall be commenced by the importer or exporter of such goods, within three months after such deposit, against the Comptroller, to ascertain whether any and what duty is payable on such goods; and on payment of such deposit, and on the passing of a proper import or export entry for such goods by the importer, exporter, consignee, or agent, the Comptroller shall cause delivery or permit shipment thereof, as the case may be.

Procedure in case of deposit.

(2) All deposits shall be paid by the Comptroller into the Treasury and, in case no proceedings are brought within the time limited for that purpose, the deposit shall be retained and applied to the use of the State in the same manner as if it had been originally paid and received as the duty due on the goods; and in case of proceedings, if it is determined that the duty deposited is not the proper duty, but that a less duty is payable, the difference between the deposit and the duty found to be due, or the whole deposit, as the case may require, shall be returned to such importer or exporter.

(3) Proceedings referred to in this section shall be commenced before the Appeal Board.

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(4) Notwithstanding any provision in the Tax Appeal Board Act, no appeal may be instituted before the Tax Appeal Board in respect of a dispute referred to in subsection (1) after—

(a) the expiry of six months from the date of the deposit made under this section; or

(b) the expiry of six months from the date of the final assessment under section 87A(5).

Value.
[6 of 1991
9 of 1993
34 of 1996
35 of 1998].
Sixth Schedule.

23. (1) Where goods are imported and under any written law, they are required to be entered for the purposes of this Act, the value of the goods shall be determined in accordance with the Sixth Schedule.

(2) Nothing in the Sixth Schedule shall be construed as restricting or calling into question the rights of the Comptroller to satisfy himself as to the truth or accuracy of any statement or document presented for Customs valuation purposes.

(2A) The Comptroller may, within one year from the date of entry of imported goods, adjust the value accepted by an Officer at the date of entry of such goods, where he discovers that the value accepted by the Officer was incorrect—

(a) based on new information concerning the goods; or

(b) for any other reason.

(3) In determining the value of goods as referred to in subsection (1), where it is necessary to determine an equivalent in Trinidad and Tobago currency, the rate of exchange to be used in any period shall be that notified to the Comptroller by the Central Bank as being in effect on the date on which the first—

(i) Customs Declaration (Import/Export);

(ii) Deposit Entry;

(iii) Bill of Sight covered by bond; or

(iv) entry in any other form prescribed by the Comptroller under section 264,

following importation of goods to which such Customs Declaration (Import/Export), Deposit Entry, Bill of Sight or entry in any other form refers, is submitted to the Comptroller for his approval.

(4) The date of submission referred to in subsection (3) shall not be earlier than the date on which the goods were placed on board the first aircraft or ship for export to Trinidad and Tobago.

Duty payable on classification. [6 of 1991].

24. Where any article can reasonably be classified under two or more names, headings, or descriptions in the Tariff, the classification shall be determined in accordance with the Rules for the Interpretation of the Tariff set out in the First Schedule.

First Schedule.

Duty on composite goods.

25. Goods containing any article liable to duty as a part or ingredient thereof shall be liable to duty at the rate payable on such part or ingredient, and any goods composed of more than one article liable to duty shall be liable to duty at the rate payable on the article charged with the highest rate of duty; but the highest rate shall not be exacted in cases where the Comptroller in his discretion decides that the goods contain only a negligible proportion of the article liable to the highest rate; however, in no case shall any less duty be charged on any such goods than the duty due thereon when considered as a whole without regard to their contents.

Duty chargeable on reputed quantity.

26. If any article subject to the payment of specific duty is imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and marked or labelled, or commonly sold, as containing, or commonly reputed to contain, a specific quantity of such article, then such package shall be deemed to contain not less than such specific quantity.

On gross weight in certain cases.

27. If any article subject to the payment of duty according to the weight thereof is imported in any package intended for sale, or of a kind usually sold with the article when it is sold retail, and such package is not marked or labelled, or is not in the opinion of the Comptroller commonly sold as containing, or commonly reputed to contain, a specific quantity of such article, and the importer is not able to satisfy the Comptroller as to the correct net

weight, the duty thereon shall be calculated according to the gross weight of such package and its contents.

President may fix standard contents for packages containing liquids.

28. The President may by Notification specify, in litres or parts of a litre standard capacities for packages containing goods liable to duties according to the liquid measurement thereof, in all cases where, in his absolute discretion, he shall consider that such packages, being of sizes within limits to be specified in the Notification, are reputed to be, or are sold as packages of standard sizes, whether or not any statement of the actual contents is contained on any label or other attachment to or part of such package, and thereupon all packages having capacities within the limits specified in any such notice shall be deemed to contain the standard capacity specified in the Notification in each case.

Duties, etc., to be proportionate to quantity or value.

29. All duties, rates, charges and drawbacks imposed and allowed according to any specified quantity, or any specified value, or any particular description of package, shall be deemed to apply in the same proportion to any greater or less quantity or value, or any other description of package, and shall be paid and received in any currency being legal tender in Trinidad and Tobago, and according to the weights and measures established by the laws of Trinidad and Tobago.

Abatement of duty.

30. No claim for any abatement of duty in respect of any goods imported into Trinidad and Tobago shall be allowed on account of damage, unless such claim is made on the first examination thereof, nor unless it is proved to the satisfaction of the Comptroller that such damage was sustained before the delivery thereof out of the care of the Comptroller.

Derelict, etc., goods liable to full duty unless damaged.

31. All goods derelict, jetsam, flotsam and wreck brought or coming into Trinidad and Tobago, and all droits of Admiralty sold in Trinidad and Tobago shall at all times be subject to the same duty as goods of the like kind on importation into Trinidad and Tobago are subject, unless it shall be shown to the satisfaction of the Comptroller that such goods are damaged.

Damage to be assessed by Comptroller.

32. Subject to sections 30, 33 and 34, the damage sustained by any goods shall be assessed by the Comptroller, who shall allow abatement of the duty in proportion to such damage.

No abatement on certain goods.

33. No claim for abatement of duty on account of damage shall be allowed in respect of tobacco, cigars, cigarillos, cigarettes, ganja, wine or spirits.

Qualification as to abatement.

34. No claim for abatement of duty on account of damage shall be allowed in respect of imported goods (not being goods derelict, jetsam, flotsam or wreck brought or coming into Trinidad and Tobago, or droits of Admiralty sold in Trinidad and Tobago), except on proof to the satisfaction of the Comptroller that the carrier or insurer of the goods has made an allowance to the importer in respect of the damage. In any such case the abatement shall not exceed such proportion of the duty as the amount of the allowance made bears to the value of the goods undamaged, calculated in accordance with section 23.

Limitations as to wine and beer.

35. Liquor containing twenty-four and one-tenth per cent alcohol by volume shall not be deemed wine; and liquor containing more than eleven and four-tenths per cent alcohol by volume shall not be deemed beer, ale, stout or porter. All liquor containing more than twenty-four and one-tenth per cent alcohol by volume, and all liquor, other than wine, containing more than eleven and four-tenths per cent alcohol by volume shall be deemed spirits.

Strength of spirits.

36. (1) In ascertaining the strength of any spirits, any obscuration shall be determined and allowed for.

(2) The certificate of the Comptroller or Chief Chemist as to the strength of any liquids containing alcohol shall be *prima facie* evidence of the strength thereof.

Disposal of goods which receive duty reduction or exemption. [34 of 1996].

37. (1) Goods which are liable to duty at a given rate under the Customs laws may be entered at a lower rate of duty or free of duty where any law grants such reduction or exemption of duty.

(2) Where goods entered pursuant to subsection (1) are—

(a) subject to any special conditions;

(b) to be used for some special purpose; or

(c) the property of or intended for use by a particular person or functionary,

those goods shall not, without the prior written permission of the Minister and within two years of the date of importation of the

goods or within such other period as may be specified in any other law, be sold, transferred or used in any way contrary to the conditions or purposes for which they were allowed to be so entered, unless the full duties payable on the goods are paid.

(3) The importer or any other person who is knowingly concerned in the sale, transfer or use of the goods contrary to subsection (2) shall, where no penalty is provided for under any other law, incur on conviction a penalty of twenty-five thousand dollars or treble the value of the goods at the election of the Comptroller, and, in addition to such penalty, the goods shall be forfeited.

Penalty for not producing goods. [34 of 1996].

38. (1) The importer of any goods under section 37 shall, on demand, produce the goods to an Officer or otherwise account for them to the satisfaction of the Comptroller within the period referred to in section 37(2).

(2) The importer who fails or refuses to produce or otherwise account for the goods as required by this section commits an offence and, upon conviction, shall incur a penalty of twenty-five thousand dollars, or treble the value of the goods at the election of the Comptroller.

Saving as to goods of State.

39. Sections 37 and 38 shall not apply to goods imported by or for the use of the State, and sold or transferred by any order of the Government.

Goods imported for temporary use.

40. The Comptroller may give permission to any person to import any goods without payment of duty thereon, upon being satisfied that the goods are so imported for temporary use only.

Such permission shall be subject to section 42 and to the following conditions:

(a) that the goods shall be exported within three months of the date of such permission; and

(b) that the person to whom such permission is given shall deposit in the hands of the Comptroller the amount of the duty on the goods, or else give security therefor, at the election of the Comptroller.

Disposal of deposit.

41. Where any goods imported under section 40 are not exported within three months of the date of the permission, the deposit in the hands of the Comptroller shall be forfeited or, if security has been given as aforesaid, then the importer shall pay to the Comptroller the full duties on the goods. If the goods are exported as mentioned above, the deposit shall be refunded, or the security cancelled; but the Comptroller may, in his discretion, and on provision of additional security where he so requires, allow any additional period where he is satisfied that the articles are the *bona fide* property or *bona fide* in the use of any person on a temporary visit to Trinidad and Tobago.

Certain goods may be excepted.

42. The President may by Notification declare that any goods named by him shall not be imported under section 40, and may also declare that any goods which are permitted to be brought in under that section shall be subject to such proportion of the duty thereon as he shall specify in the Notification.

Contract prices of imported goods may be adjusted to meet change in duty.

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

(2) Where any import duty of Customs is repealed or decreased, and any goods affected by the duty are delivered on or after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before that day, the purchaser of the goods, in the absence of agreement to the contrary may, if the seller of the goods has had, in respect of those goods, the benefit of the repeal or decrease of the duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

(3) Where any addition to or reduction from the contract price may be made under this section on account of any new or repealed duty, such sum as may be agreed upon or, in default of agreement, determined by the Comptroller as representing, in the case of a new duty, any new expenses incurred and, in the case of a repealed duty, any expenses saved, may be included in the addition to or deduction from the contract price, and may be recovered or deducted accordingly.

President may prohibit importation, carriage coastwise or exportation.

44. The President may from time to time by Order prohibit the importation, carriage coastwise or exportation of any goods whatsoever, and any such Order may prohibit importation, carriage coastwise or exportation until the revocation thereof, or during such period as may be specified therein, and may either absolutely prohibit importation, carriage coastwise or exportation, or may prohibit importation, carriage coastwise or exportation except on compliance with any conditions which may be specified in the Order, or importation from or exportation to any particular place named in the Order.

Goods prohibited to be imported. [37 of 1954 45 of 1977 27 of 1979 5 of 1993 6 of 1993 5 of 1995 8 of 1996 9 of 1997 35 of 1998 5 of 2004]. Ch. 82:04.

***45.** (1) Until revoked by Order under section 44 the following goods are prohibited to be imported:

(a) all goods which if sold would be liable to forfeiture under the Trade Description Act, and also all goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer or trader in the Common Market unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced;

Ch. 67:02.

(b) all goods of a kind prohibited to be imported under the Animals (Diseases and Importation) Act;

(c) arms and ammunition, except with the written permission of the Commissioner of Police;

* Section 11 of the Copyright Act Ch. 82:80 incorporates in the Customs Act section 14 of the Copyright Act 1911 of the United Kingdom.

(d) bay rum and similar lotions made with rum of a lower strength than 48.6 per cent alcohol by volume, and unless packed in cases containing bottles of no greater content than one litre, and unless each bottle is secured and properly labelled for sale by retail to the satisfaction of the Comptroller:

(e) brandy of a lower strength than 40 per cent alcohol by volume, unless it shall be proved to the satisfaction of the Comptroller that such brandy has been matured for a period of not less than ten years, and unless such brandy is imported in bottles securely sealed;

(f) clocks and watches or any other article of metal impressed with any mark or stamp representing or in imitation of any legal Common Market assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of any part of the Common Market, such clocks, watches or other articles not being of the manufacture of such part of the Common Market;

(g) coin, base or counterfeit, of any country;

(h) coin, imitation and foreign, of a kind which is prohibited by law to be imported into Trinidad and Tobago;

(i) coin, silver, of the State, or any money purporting to be such, not being of the established standard in weight and fineness;

(j) extracts, essences or other concentrations of tobacco, or any admixture of the same, tobacco stalks and tobacco-stalk flour, except under such conditions as the Comptroller may with the approval of the President, either generally or in any particular case allow;

(k) fictitious stamps as defined in section 60(4) of the Post Office Act, and any die, plate, instrument or materials capable of making any such stamps; Ch. 47:01.

(l) indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, gramophone records, or any other indecent or obscene articles or matter;

(m) mechanical games or devices set in operation wholly or partly by the insertion of a coin or coins, and so constructed as to return to the person inserting the coin or coins, in certain circumstances, a coin or coins of greater total value than that of the coin or coins inserted;

(n) rat poisons containing arsenic, and similar preparations;

(o) rum, unless specifically reported as such, and unless in aircraft, or in ships of thirty tonnes burden at least, and in casks or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of sixty-seven and one-half litres at the least, or unless in glass or stone bottles, properly packed in cases, or in demijohns, each case or demijohn containing not less than 4.5 litres;

(p) spirits (not being cordials or perfumed or medicinal spirits), and wine, unless specifically reported as such, and unless in aircraft, or in ships of thirty tonnes burden at least, and in casks or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of 40 litres at the least, or unless in glass or stone bottles, properly packed in cases, or in demijohns, each case or demijohn containing not less than 4.5 litres;

(q) saccharin, except to members of the Medical Board, and licensed druggists, and such other persons, and in such quantity, as the Chief Medical Officer may approve to the Comptroller in writing;

(r) sugar, unrefined, not manufactured in Trinidad and Tobago except with the permission of the President;

(s) tobacco, cigars, cigarillos and cigarettes, unless specifically reported as such and unless in aircraft, or in ships of thirty tonnes burden at least, and unless in whole and complete packages, each containing not less than nine kilogrammes net weight of tobacco, cigars, cigarillos and cigarettes;

(t) any toy gun which so closely resembles a firearm within the meaning of the Firearms Act that it is capable of being mistaken therefor; Ch. 16:01.

(u) subject to subsections (2) and (4), left-hand drive vehicles;

(v) armoured, armour-plated, or armoured combat vehicles, except with the written permission of the Minister to whom responsibility for national security is assigned.

(2) Notwithstanding subsection (1) the importation of left-hand drive motor vehicles is allowed where such vehicles are intended for use by—

(a) funeral agencies, as hearses;

(b) approved staff of foreign embassies and other accredited representatives of foreign Governments;

(c) staff of organisations in respect of which there exist reciprocal agreements with the Government of Trinidad and Tobago;

(d) officials, advisers and experts assigned to the Government of Trinidad and Tobago by other Governments under External Aid or Co-operative Programmes;

(e) approved staff of international agencies, such as, for example, the United Nations and the Organisation of American States, of which Trinidad and Tobago is a member;

(f) the Government of Trinidad and Tobago;

(g) a foreign service officer who owns such a vehicle and who is recalled to duty at Headquarters; save that such an officer may not sell or transfer the vehicle during his period of service at Headquarters or within a period of two years, whichever is the shorter;

(h) a returning national who has attained eighteen years of age and—

(i) is or was a citizen of Trinidad and Tobago;

(ii) has citizenship of two countries, one of which is Trinidad and Tobago; or

(iii) is the spouse of the person referred to in subparagraph (i) or (ii),

and obtains from the Minister to whom responsibility for trade is assigned, a licence to import such vehicle in accordance with the Trade Ordinance;

19 of 1958.

(i) a citizen of Trinidad and Tobago who returns to Trinidad and Tobago to take up permanent residence, after having served abroad as a representative of the Government of Trinidad and Tobago for a continuous period of not less than two years immediately prior to his return, provided that such citizen may not sell, transfer, rent or exchange the motor vehicle within two years from the date of arrival of the motor vehicle.

(3) In subsection (4), "Minister" means the Minister to whom responsibility for industry is assigned.

(4) Notwithstanding subsection (1), the Minister, after consultation with the Minister to whom responsibility for transportation is assigned may permit the importation of left-hand drive vehicles by such persons, organisations or, for such purposes as are identified hereunder:

(a) ***(Deleted by Act No. 5 of 2004);***

(b) vehicles received as gifts by charitable non-profit organisations or, by institutions for the handicapped and, which are to be used in the operations of these organisations or institutions;

(ba) vehicles specially constructed for use by disabled persons and acquired for such use through purchase or gift;

(c) vehicles specially constructed for use in the petroleum, manufacturing, service or other industries approved by the Minister;

(d) vehicles imported for use as taxis and sightseeing buses for use in the Tourism Tour Trade;

(e) vehicles which are being imported temporarily for such purposes and subject to such conditions as the Minister may approve;

(f) vehicles of class 4 or 5 specified in section 50(1) of the Motor Vehicles and Road Traffic Act imported by persons who have undertaken in writing to convert them to right-hand drive prior to registration so, however, that any vehicle which is not so converted shall be liable to forfeiture. Ch. 48:50.

Exemption *re* imported vehicles. [8 of 1996 9 of 1997 30 of 2007].

45A. (1) A returning national of Trinidad and Tobago who returns to Trinidad and Tobago to reside permanently after residing abroad for a continuous period of not less than two years shall, where he imports a motor vehicle be entitled to relief from Customs duty as follows:

(a) where he owns the vehicle for not more than six months, 25 per cent of the duty payable;

(b) where he owns the vehicle for more than six months but not more than one year, 50 per cent of the duty payable;

(c) where he owns the vehicle for more than one year, 90 per cent of the duty payable,

except that where there is a transfer of ownership of the motor vehicle within two years of the date of its importation into Trinidad and Tobago, there shall become immediately due and payable by the transferor, Customs duty in an amount equal to the amount of relief granted.

(2) A person seeking relief from Customs duty shall satisfy the Comptroller—

(a) that he is the registered owner of the motor vehicle; and

(b) that he acquired the motor vehicle while abroad and was the owner of that vehicle for the entire period on which his claim for relief from Customs duty is based.

Goods prohibited to be exported.

46. Until revoked by Order under section 44, the following goods are prohibited to be exported:

(a) arms, ammunition and military and naval stores, except with the written permission of the Commissioner of Police;

(b) rum, other spirits, wines, tobacco, cigars, cigarillos and cigarettes, except subject to any conditions contained in section 45 in relation to the importation thereof.

Saving as to spirits and tobacco.

47. The Comptroller may permit the importation or exportation of rum and other spirits, wines, tobacco, cigars, cigarillos and cigarettes in smaller ships and in smaller quantities than are prescribed in sections 45 and 46 or in any Order made thereunder under such conditions and subject to such regulations as he may prescribe, and subject to such additional duties (if any) as may be fixed by Parliament.

Saving as to transit goods and stores.

48. Goods imported in transit or as the *bona fide* stores of any aircraft or ship shall not be deemed to be goods prohibited to be imported or exported unless such goods—

(a) being in transit, are of a description included in paragraph *(a)*, *(b)*, *(f)*, *(g)*, *(h)*, *(i)*, *(k)*, *(l)*, *(o)*, *(p)*, or *(s)* of section 45(1); or

(b) being the *bona fide* stores of any aircraft or ship, are of a description included in paragraph *(a)*, *(b)*, *(f)*, *(g)*, *(h)*, *(i)*, *(k)* or *(l)* of section 45(1); or

(c) are expressly prohibited to be imported in transit or as aircraft's or ship's stores, in any Order made under the Customs laws, or in any written law prohibiting the importation of any goods.

Prohibitions elsewhere provided.

49. The provisions of sections 44 to 48 shall be additional to the provisions of section 146, and to the provisions of any other written law prohibiting the importation, carriage coastwise or exportation of any goods.

President may direct granting of drawbacks.

50. (1) The President may from time to time by regulation direct on what goods a drawback of the whole or any part of the duties paid on the importation thereof may be granted, and the conditions under which such drawback shall be allowed.

(2) Notwithstanding anything contained in subsection (1) all drawbacks payable under any former written law shall be paid or allowed under this Act until cancelled by direction of the President under this section.

Certification of debenture.

51. Every sum of money which shall be due upon any debenture, certificate or other instrument for the payment of money out of the duties of Customs shall be paid by the Comptroller of Accounts on the proper debenture certified by the Comptroller.

Declaration by owners of goods exported on drawback.

52. The owner of any goods on which drawback is claimed shall make and subscribe a declaration on the debenture that the conditions under which drawback is allowed have been fulfilled, and, in the case of goods exported or put on board an aircraft or ship for use as stores, that the goods have been actually exported or put on board for use as stores, as the case may be, and have not been returned and are not intended to be returned to Trinidad and Tobago, and that such owner at the time of entry of the goods was, and continues to be, entitled to the drawback thereon.

Evidence of disposal of goods.

53. The Comptroller may require the owner to produce satisfactory evidence of the landing or disposal of any goods before certifying any debenture.

Time limit for debenture payment.

54. No debenture for any drawback shall be paid after the expiration of one year from the date of entry of any goods for drawback, or, in the case of goods exported or put on board an aircraft or ship for use as stores, from the date of putting the goods on board the exporting or using aircraft or ship.

Refund of duties paid in error.

55. The Comptroller of Accounts shall return any money which shall have been overpaid as duties of Customs at any time within two years after such overpayment, on the proper document for such overpayment being certified by the Comptroller.

Provisions for exempting goods used for specified purposes from Customs duty. [24 of 1952 24 of 1959 11/1962 6 of 1962 97/1963 10 of 1969 23 of 1973 6 of 1991 6 of 1993].

56. (1) The House of Representatives may from time to time by resolution provide that any class of goods specified in the resolution shall be exempt from—

(a) import duties of Customs if the goods are imported or entered for use by any person for any purpose specified in the resolution;

(b) export duties of Customs if the goods are exported after having been subjected in Trinidad and Tobago to any process specified in the resolution,

during any period to be fixed by the Minister in each particular case, not being a period terminating later than the date prescribed in the resolution as the last day on which such exemption shall be operative, and subject to such conditions as the Minister may impose.

(2) Notwithstanding subsection (1), an exemption provided for by any resolution under this section—

(a) may be complete or partial, as the Minister may in his discretion determine; and

(b) shall be operative only in favour of a person who holds a licence issued to him under subsection (3).

(3) The Minister may on application made to him in writing in his discretion issue to any person a licence entitling such person to the benefit of an exemption provided for by any resolution under this section and any such licence shall specify the extent of the exemption, the period during which and the conditions subject to which the licensee shall be entitled to such benefits.

(4) In this section "Minister" means the Minister responsible for Industry.

(5) This section applies to the classes of goods specified in the Third Schedule, other than Class I of Part B of that Schedule. Third Schedule.

(6) Notwithstanding subsection (5), goods listed in Class 1 of Part B of the Third Schedule may be regarded as being in Part A of that Schedule if the Minister has been informed by the Minister with responsibility for international trade that Member States of the Common Market have agreed to a suspension of the Common External Tariff in relation to one or more types of goods.

(7) Subsections (5) and (6) and Class I of Part B of the Third Schedule are deemed to have come into operation on 1st March, 1991.

Licences for conditional reduced rates of duty. [11 of 1988].

56A. The Minister responsible for Industry may on application made to him in writing in his discretion issue to any person a licence entitling him to the benefit of the conditional reduced rates of duty specified in the Fourth Schedule in respect of any class of goods specified in that Schedule and any such licence shall specify the period during which and the conditions subject to which the licensee shall be entitled to such benefits. Fourth Schedule.

PART IVA

REBATE

Commencement. [6 of 1993].

56B. This Part comes into operation on 1st January 1993.

Interpretation. [6 of 1993 3 of 1994].

56C. In this Part—

"certificate" means a duty rebate certificate;

"exporter" means a person engaged in manufacturing, agriculture or service activities who exports all or part of his production;

"export sales" means goods, produce or services which are exported to a purchaser outside of Trinidad and Tobago on or after 1st January 1993, but does not include re-exports, petroleum, natural gas or those petroleum products or natural gas derivatives which the Minister to whom responsibility for finance is assigned may, by Order declare, after consultation with the Minister to whom responsibility for energy is assigned and the Minister to whom responsibility for trade is assigned;

"future imports" means raw material inputs imported after the date on which the duty rebate certificate is issued;

"raw material inputs" includes components or other intermediate inputs;

"rebate" means a rebate of duty allowed under section 56D.

Rebate of duty. [3 of 1994].

56D. (1) Where on or after 1st January 1993 an exporter exports goods or services, the Comptroller may issue to the exporter of those goods or services a rebate certificate showing the rebate to be allowed.

(2) The rebate shall be calculated in the manner described in section 56E.

Method of computation. [3 of 1994 68/1994].

56E. (1) A rebate shall be calculated in the following manner:

2½ per cent of the free on board value of export sales where the exported goods are visible, or in the case of services, 2½ per cent of the value of the exported services.

(2) The President may, by Order, vary the percentage rates mentioned in subsection (1).

Method of use. [6 of 1993 3 of 1994].

56F. (1) A rebate shall be made in the form of a duty rebate certificate.

(2) A certificate is valid for the reduction of duty payable by an exporter on future imports where the exporter makes a declaration that the imports are not for resale.

(3) Where the value of the certificate is in excess of the duty payable on the future imports, the certificate shall be endorsed by the officer to whom the certificate is tendered to show the outstanding value of the certificate.

(4) The outstanding value of the certificate may be used for the reduction of duty payable by the exporter on future imports.

(5) The certificate is valid for a period of twelve months from its date of issue.

Regulation relating to rebate. [6 of 1993].

56G. Regulations under section 263 shall prescribe all matters relating to—

(a) the form of application for a rebate;

(b) the authority to whom applications shall be made;

(c) the processing and verification by that authority of documents accompanying the application;

(d) the form, issue and cancellation of certificates; and

(e) any other matter necessary or convenient to be prescribed for giving effect to this Part.

PART V

ARRIVAL AND REPORT OF AIRCRAFT AND SHIPS, LANDING OF PASSENGERS AND UNLOADING, REMOVAL AND DELIVERY OF GOODS

Procedure on arrival.

57. The master of any aircraft or ship arriving in Trinidad and Tobago which—

(a) does not come to some port therein, or such other place as may be allowed by the Comptroller in any special circumstances, without touching at any other place in Trinidad and Tobago;

(b) on arriving at any such port or place does not come as quickly up to the proper place or mooring or unloading as the nature of the port or place admits, without touching at any other place;

(c) in proceeding to such place does not bring to at the station appointed by the President by Notification for the boarding of aircraft or ships;

(d) after arriving at such proper place departs therefrom except directly to some other place of mooring or unloading approved by the proper

Officer or, with the authority of the proper Officer, directly to some other port or to some place allowed by the Comptroller in any special circumstances as aforesaid in Trinidad and Tobago, or directly on any flight or voyage to a place outside Trinidad and Tobago in accordance with the provisions of the Customs laws; or

(e) after departing as aforesaid on any flight or voyage to a place outside Trinidad and Tobago, brings to within Trinidad and Tobago otherwise than in accordance with the Customs laws or with the permission of the proper Officer or for some cause which the master explains to the satisfaction of the Comptroller,

shall incur a penalty of four thousand dollars.

Comptroller may direct mooring and discharge.

58. The Comptroller may, subject to any other authority provided by law, direct at what particular part of any port or other place aircraft or ships shall moor or shall discharge their cargo.

Officer may board aircraft or ship.

59. Any Officer on duty may board any aircraft or ship within Trinidad and Tobago, and stay on board for any period, and shall have free access to every part, with power to secure any part by such means as he shall consider necessary, and to examine any goods, and to require any goods to be unloaded, and removed for examination, or for the security thereof, or to unload and remove such goods at the expense of the master or owner, or the agent of either, and to examine any goods in course of being unloaded or removed, or when unloaded or removed, and to lock up, seal, mark or otherwise secure any goods on board such aircraft or ship.

Officer may open if access not free.

60. If an Officer acting under the provisions of section 59 finds that there is not free access to any place or to any box or chest, or if the keys of any such place, box or chest, if locked, are withheld, the Officer may open the place, box or chest in any manner; and any goods found concealed on board shall be forfeited.

Penalty for interfering with seal, etc.

61. If an Officer places any lock, mark or seal upon any goods on board an aircraft or ship, or upon any place or package in which the goods may be, and the lock, mark or seal is wilfully opened, altered or broken before due delivery of the goods, or within Trinidad and Tobago, except with the authority of the proper Officer, or if any of the goods are secretly conveyed away, or if any goods, place or package, after having been secured by the Officer, are opened within Trinidad and Tobago, except with the authority of the proper Officer, or if the Officer requires any goods to be unloaded and removed for examination or for the security thereof, and the goods are not unloaded and removed forthwith as required by the Officer, the master of such aircraft or ship shall incur a penalty of four thousand dollars.

Goods unlawfully discharged.

62. If an Officer boards any aircraft or ship and finds any goods thereon and, after leaving the aircraft or ship, the Officer, or any other Officer boards such aircraft or ship, and the goods or any part of them is no longer on board, and the master is unable to give a due account of the lawful discharging of the same, the master of such aircraft or ship shall incur a penalty of four thousand dollars, or treble the value of such goods, at the election of the Comptroller.

Customs control of persons entering or leaving Trinidad and Tobago. [4 of 1977 49 of 1979].

63. (1) Any person entering Trinidad and Tobago shall, at such place and in such manner as may be prescribed or as the proper Officer may direct, declare any uncustomed or prohibited goods contained in his baggage or carried with him.

(2) Any person entering or leaving Trinidad and Tobago shall answer such questions as the proper Officer may put to him with respect to his baggage and anything contained therein or carried with him.

(3) Any person who fails to declare any uncustomed or prohibited goods as required by this section is liable to a penalty of three times the value of such goods, or five hundred dollars, whichever is the greater, and anything chargeable with any duty that is found concealed or is not declared and anything that is being taken into or out of Trinidad and Tobago contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment shall be forfeited.

Certain officers may not search without special authority. [4 of 1978 49 of 1979].

64. (1) Where an Officer is informed or has reason to suppose that any person on an aircraft or ship, or any person who has landed from an aircraft or ship, or any person whom the Officer may suspect has received any goods from any such person, is carrying or has any uncustomed or prohibited goods about his person, the Officer may search that person.

(2) Before any such person is searched he may require to be taken with all reasonable despatch before the Senior Customs Officer on duty at the port at the time, who shall, if he sees no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched.

(3) The Officer is not liable to any prosecution or action at law on account of any search made in accordance with this section.

Offence of waiting in green line with uncustomed or prohibited goods. [4 of 1978 49 of 1979 34 of 1996].

65. (1) In this section—

"green line" means a line to which a green line notice refers, and includes a reasonable area on either side of the line;

"green line notice" means a notice printed in large, legible characters displayed at a port by order of the Comptroller, notifying persons disembarking at that port who—

(a) have no uncustomed or prohibited goods; or

(b) have no dutiable goods in excess of the allowance approved under item 6*(a)* of the Second Schedule,

Second Schedule.

that they may proceed along the greenline and leave the Customs area unless requested to stop for the purpose of being searched by an officer on duty at the green line or any other part of the Customs area at that port.

(2) A person disembarking at a port who—

(a) takes up a position in a green line for the purpose of leaving the Customs area; and

(b) carries with him, whether or not contained in his baggage—

(i) uncustomed or prohibited goods; or

(ii) dutiable goods in excess of the allowance approved under item 6*(a)* of the Second Schedule,

commits an offence.

(3) Without prejudice to any other penalty or forfeiture imposed by the Customs laws, a person convicted of an offence against this section is liable to a fine of fifty thousand dollars.

Search of a female.

66. A female shall not be searched except by a female.

Control of small craft.

67. If upon boarding any ship not exceeding one hundred tonnes burden an Officer finds any goods of which the master shall not be able to give a satisfactory account, and if the Officer suspects that the goods are being or have been or are intended to be dealt with in any way contrary to the Customs laws, he may arrest and detain the master, and take him before a Magistrate, and if the master fails to satisfy the Magistrate that the goods had not been, were not being, and were not intended to be dealt with contrary to the Customs laws, the goods shall be forfeited, and the master shall incur a penalty of four thousand dollars.

General Regulations for small craft.

68. The President may from time to time make general Regulations in respect of ships not exceeding one hundred tonnes burden prescribing, with reference to the tonnage, build or general description of such ships, the limits within which they may be used or employed, the mode of navigation, the manner in which such ships shall be so used or employed, the number and description of arms and the quantity of ammunition which such ships may carry, and such other terms, particulars, conditions and restrictions as the President may think fit, and also from time to time revoke, alter or vary such Regulations.

Penalty for infringement of Regulations *re* small craft.

69. Any ship which is used or employed contrary to any Regulations made under section 68 shall be forfeited unless the same shall have been specially licensed by the Comptroller to be so used or employed, as next hereinafter provided.

Licences for small craft.

70. Notwithstanding any general Regulations made under section 68, the Comptroller may, if he thinks fit, grant a licence

in respect of any ship not exceeding one hundred tonnes burden upon such terms and conditions and subject to such restrictions and stipulations as are mentioned in the licence; and if any ship so licensed does not comply with the conditions imposed by or expressed in the licence, or if such a ship is found without having the licence on board, the ship shall be forfeited. The Comptroller may revoke, alter or vary any licence granted as aforesaid.

Accommodation of Officer.

71. The master of any ship on board of which an Officer is stationed who neglects or refuses to provide the Officer with proper and sufficient food and suitable bedding accommodation under the deck, shall incur a penalty of eight hundred dollars.

Report.

72. The master of every aircraft or ship, whether laden or in ballast, or his agent, shall (except as otherwise provided in any Regulations made under this Act) within twenty-four hours after arrival from any place outside Trinidad and Tobago at any port, or at any place specially allowed by the Comptroller, make report of such aircraft or ship, and its stores and cargo, to the Comptroller on the prescribed form in the prescribed manner, and giving the prescribed particulars.

Certain goods to be separately reported.

73. Every report required by section 72 shall show separately any goods which are to be transferred to another aircraft or ship for re-exportation, and shall state whether there are any goods which are to remain on board for exportation in the same aircraft or ship; and the report shall, except in the case of a steamship or except where otherwise specially allowed by the Comptroller, give a particular account of all goods remaining on board for exportation, and shall be made before bulk is broken.

Steamship to report certain goods before breaking bulk.

74. The master of a steamship shall make report of the stores of the ship, and of any packages or parcels for which no bill of lading has been issued, before bulk is broken, unless the Comptroller otherwise allows.

Penalty for not making due report.

75. The master of any aircraft or ship, or his agent, who fails to make due report, or whose report contains false particulars shall incur a penalty of four thousand dollars, and all goods not duly reported shall be forfeited, unless the omission is explained to the satisfaction of the Comptroller.

Penalty for not accounting for package reported.

76. If any package or parcel reported (except as remaining on board as stores or for re-exportation or, with the permission of the Comptroller, for direct transfer to another aircraft or ship for use as stores or for re-exportation) is not duly unloaded, removed and deposited in a Customs area or other place approved by the Comptroller, and is not duly entered and cleared therefrom in accordance with the Customs laws, or else is not produced to the proper Officer for deposit or is not deposited in the State warehouse in accordance with the provisions of section 94, the master or his agent shall pay the duty thereon, and, in addition, a penalty of two hundred dollars in respect of each package or parcel, unless he explains the failure to unload, remove and deposit or produce the package or parcel to the satisfaction of the Comptroller.

What is cargo.

77. No goods may be imported as aircraft's or ship's stores unless they are required for consumption or use by or for the aircraft or ship, its officers, crew and passengers, and any goods not so required (other than the *bona fide* baggage of passengers) shall for all purposes be deemed to be the cargo of the aircraft or ship.

Master to answer questions.

78. The master or agent shall—

(a) answer immediately all questions relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as may be put to him by the proper Officer;

(b) produce all books and documents in his custody or control, relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as the proper Officer may require; and

(c) before any person (unless permitted by the proper Officer) disembarks, deliver to the Officer who boards such aircraft or ship on arrival at any port or place a list containing the names of each passenger on board the aircraft or ship, and also, if required by the Officer, the names of the master, and of each officer and member of the crew,

and if the list is not correct and complete, unless the inaccuracy or omission is explained to the satisfaction of the Comptroller, or

if he does not observe any of the provisions of this section, the master or his agent shall in respect of every offence incur a penalty of four thousand dollars.

Penalty for wrongly breaking bulk.

79. If after arrival within Trinidad and Tobago bulk is broken contrary to section 73 or section 74, or any alteration is made in the stowage of the cargo of any aircraft or ship so as to facilitate the unloading of any part of the cargo before the aircraft or ship has arrived at her proper place of unloading or, not being a steamship, or an aircraft or ship specially allowed to do so, before report of the aircraft or ship has been made as provided above or if at any time after arrival any goods are staved, destroyed or thrown overboard, or any package is opened without the knowledge and consent of the proper Officer, in every such case the master or his agent shall incur a penalty of four thousand dollars, unless cause is shown to the satisfaction of the Comptroller.

Master to deliver previous clearance.

80. The master of every aircraft or ship or his agent shall, if required, deliver to the Comptroller at the time of making report the clearance of such aircraft or ship, if any, from the port or ports from which such aircraft or ship has arrived.

Ship abandoned may be seized.

81. An Officer may seize any aircraft or ship found abandoned within Trinidad and Tobago, and the aircraft or ship shall be forfeited, unless the owner claims the same within one month of the date of seizure, and satisfies the Comptroller that the requirements of the Customs laws have been complied with.

Report when discharging at more than one port.

82. Notwithstanding any provisions contained in this Act to the contrary, on the arrival from any place outside Trinidad and Tobago at any port, or at any place in Trinidad and Tobago specially allowed by the Comptroller, of an aircraft or ship having on board cargo intended to be delivered at more than one port or place in Trinidad and Tobago, the master or his agent may make report at the first mentioned port or place of her whole cargo, reporting separately such portion of the cargo as may be intended for the first mentioned port or place, and may discharge it there; and after the discharge of such cargo, and upon being authorised by the proper Officer, the

master may proceed to any other port or ports, or to any place or places in Trinidad and Tobago specially allowed by the Comptroller, where such portion of the cargo as may be intended for such port or ports or place or places shall be reported by the master or his agent, in like manner as if such master had first arrived at such last mentioned port or ports or place or places, and the master or agent so reporting any aircraft or ship, and all persons concerned in discharging the cargo, shall be subject to all the provisions in such respects contained in the Customs laws.

Unloading, entry, removal and delivery of goods. [14 of 1975].

83. Save in accordance with any Regulations made under this Act, or with the written permission of the Comptroller—

(a) no goods shall be unloaded from any aircraft or ship arriving from any place outside Trinidad and Tobago unless authority for unloading them has been given by the proper Officer, nor from any ship (other than a steamship) unless the goods have first been duly entered;

(b) no goods shall be unloaded or removed from any aircraft or ship arriving from any place outside Trinidad and Tobago on Saturdays, Sundays or public holidays at any time whatsoever, or on any other days except between the hours of seven o'clock in the morning and four o'clock in the afternoon, nor shall they be transferred from any such aircraft or ship into any vessel at such time as will cause the goods to be afloat in such vessels on the said days, or on other days except between the said hours;

(c) no goods after having been unloaded from any aircraft or ship arriving from any place outside Trinidad and Tobago into any vessel to be landed shall be trans-shipped or removed into any other vessel previously to their being landed; and the vessel into which any goods after being unloaded from a ship shall be put shall be a ship licensed under section 177; and any goods which have

been unloaded from any aircraft or ship and put into any vessel to be landed shall be taken directly and without delay to an approved place of unloading or sufferance wharf approved for the purpose within the same port, there to be landed forthwith;

(d) no goods [except goods unloaded into a vessel to be landed in accordance with paragraph *(c)*] shall be unloaded from any aircraft or ship arriving from any place outside Trinidad and Tobago, except at an approved place of unloading or sufferance wharf approved for the purpose, and all goods when so unloaded, and all goods which shall have been put into a vessel to be landed in accordance with paragraph *(c)* shall immediately upon being unloaded or landed be conveyed in the care of the proper Officer into the Customs area, or to a State warehouse if the Comptroller shall so require;

(e) no goods shall be removed from any part of the Customs area or from the State warehouse into which the same shall have been conveyed unless such goods have first been duly reported and entered, and authority for their removal or delivery has been given by the proper Officer;

(f) goods entered to be warehoused shall be removed by the importer by such ways, in such manner and within such time as the proper Officer shall direct to the warehouse for which the same are entered, and delivered into the care of the Officer in charge of the warehouse; but if the Comptroller shall so require, the importer shall first enter into a bond for the due warehousing of such goods.

As to goods other than cargo.

84. Section 83 shall apply to the cargo of the aircraft or ship only. No goods whatsoever other than cargo, duly reported as such, shall be taken out of any aircraft or ship arriving from any place outside Trinidad and Tobago or delivered to any person

aboard such aircraft or ship other than for the consumption or use of the crew or passengers thereof except under such conditions (which conditions may vary the procedure as to reporting the aircraft or ship as required by this Act) as may be prescribed in any Regulations made under this Act or directed by the Comptroller in any particular case. The term "goods" in the expression "no goods whatsoever" shall include passengers' baggage, stores, and any goods which may be taken on board any aircraft or ship arriving from any place outside Trinidad and Tobago while such aircraft or ship is within Trinidad and Tobago.

Forfeiture.

85. Any goods which are unloaded, removed or dealt with contrary to the provisions of section 83 or section 84, or to the terms and conditions contained in any written permission given by the Comptroller, shall be forfeited.

Delivery of bullion and coin.

86. Notwithstanding anything contained in the preceding sections, the Comptroller may permit the delivery to the importer of any bullion or coin under the authority of the proper Officer without entry thereof, but if such importer does not within forty-eight hours after the bullion or coin has been removed from the importing aircraft or ship deliver to the proper Officer a full and true account thereof, including its weight and value, he shall incur a penalty of eight hundred dollars.

Entry in absence of documents. [34 of 1996].

87. (1) Subject to subsection (3), where an importer seeking an entry of goods is unable to furnish full particulars of those goods for want of any documents or information concerning those goods, he shall make a declaration to that effect on the prescribed form.

(2) Where the Comptroller is satisfied that an importer is unable to obtain the required documents or information concerning goods to be entered, the Comptroller may permit the entry and delivery of such goods where—

(a) the description of those goods is correct for tariff and statistical purposes; and either

(b) in the case of goods liable to *ad valorem* duty, that the value of the goods declared on the entry is approximately correct; or

(c) in the case of goods liable to duty according to their weight or measurement, that such weight or measurement as declared on the entry thereof is correct.

(3) This section does not apply to an importer seeking to claim Common Market rates of duty who is unable to provide satisfactory documentary evidence as required under the Customs (Caribbean Common Market) (Origin of Goods) Regulations.

62/1981.

Unsatisfactory evidence of value of goods. [34 of 1996].

87A. (1) Where the Comptroller considers that he is unable to make a proper assessment of the value of goods to be entered on account of the failure of the importer to produce satisfactory documentary evidence of the value of the goods, he may direct that—

(a) the goods be examined and a provisional assessment be made by the proper Officer of the duty payable on the goods; and

(b) the goods be provisionally entered based on the payment of the amount of duty calculated by the importer, such amount being brought to account as revenue.

(2) Pending entry of the goods an importer shall, in addition to the amount of the provisional assessment referred to in subsection (1)*(b)* pay as a deposit to the Comptroller, an amount equal to the difference between the duty provisionally assessed by the proper Officer referred to in subsection (1)*(a)* and the duty calculated by the importer referred to in subsection (1)*(b)*.

(3) The importer may, with the approval of the Comptroller, secure the deposit payable under subsection (2) by means of a bond.

(4) Where goods are provisionally entered pursuant to subsection (1), the Comptroller shall in writing require the importer of such goods to produce, within three months of the provisional entry, such documents or other information relating to the value of the goods as the Comptroller may specify.

(5) Where—

(a) the documents or other information required under subsection (4) have not been produced within the time specified in that subsection; or

(b) the importer informs the Comptroller in writing before the expiry of the time specified in subsection (4) that he is unable to produce any further documents or information,

the amount of duty which was provisionally assessed under subsection (1) shall be treated as the final assessment and the deposit paid shall, unless the importer commences proceedings under section 22 within six months of the date of the final assessment, be brought to account as revenue within that latter period.

(6) Notwithstanding section 22(1), where an importer fails to produce the required documents or other information pursuant to subsection (4)—

(a) the Comptroller shall notify the importer of that final assessment within two weeks of the date of such assessment;

(b) no dispute shall be considered to have arisen until such time as the final assessment is made under subsection (4).

(7) Where—

(a) the additional documents or other information required under subsection (4), have been provided to the satisfaction of the Comptroller; and

(b) the duty as assessed by the Comptroller is more than or less than the provisional assessment made under subsection (1),

the excess duty shall either be refunded to or paid by the importer.

False documents. [34 of 1996].

87B. (1) Where—

(a) pursuant to section 87A(4), an importer submits documents or other information to the Comptroller relating to the goods imported by him; and

(b) the Comptroller knows or has reason to believe that such documents or other information are false in any material particular affecting the valuation of the goods,

the Comptroller shall inform the importer that he is not satisfied with the documents or other information produced and may request the importer to submit further documents or information within such period as the Comptroller may direct.

(2) Where the goods to be entered are not prohibited or restricted, the Comptroller may allow provisional entry of such goods on the payment of a deposit equal to the duty assessed by the Comptroller together with an additional amount, not being more than one-half of the duty assessed.

(3) The additional amount paid pursuant to subsection (2) shall be refunded to the importer unless the Comptroller commences proceedings in Court within one month of the date of provisional entry of the goods.

(4) The duty based on the calculation by the importer shall be accepted by the Comptroller unless the Comptroller commences proceedings in Court within three months of the date of provisional entry of the goods.

(5) The deposit together with the additional amount paid pursuant to subsection (2) shall, in addition to any penalty which the Court may impose, be forfeited where the Court finds that the importer has committed an offence under section 213*(e)*.

(6) Where the Comptroller has commenced proceedings in Court, no dispute shall be considered to have arisen for the purposes of section 22 (1) until the Court proceedings have been concluded.

(7) After the goods are provisionally entered and before delivery from the port of importation, the Comptroller may, where he considers it necessary, cause the goods to be photographed in a manner so as to show—

(a) the method of packaging;

(b) the contents of a representative sample of all the packages;

(c) any identifying marks so as to indicate the nature and type of goods imported.

88. **89.** ***(Repealed by Act No. 34 of 1996).***

Samples to be retained. [34 of 1996].

90. (1) The Comptroller may retain samples of goods entered provisionally under sections 87, 87A and 87B for such period of time up to the final entry of the goods as he may require.

(2) The Comptroller shall—

(a) cause an inventory of those samples to be made; and

(b) cause a certified copy of the inventory made under this section to be forwarded to the importer.

91. **to** **93.** ***(Repealed by Act No. 34 of 1996).***

Goods not entered or delivered to be deposited in State warehouse.

94. Any goods imported in any aircraft or ship which remain on board the aircraft or ship or, having been unloaded, are not entered and also delivered from the Customs area within ten days from the date of importation, or such further period as the Comptroller may in any special circumstances allow, shall be deposited in such State warehouse as the Comptroller shall direct by the agent of the aircraft or ship, or by the Comptroller, if there is no agent or if the agent does not act forthwith as required by this section. Goods so deposited shall be subject to rent and other charges as if they were goods warehoused in a State warehouse in pursuance of an entry for warehousing.

Goods warehoused may be sold.

95. (1) Where under this Act any goods are required to be deposited in a State warehouse, and the goods are of a perishable

nature, the Comptroller may, notwithstanding such provisions, sell the same forthwith by public auction; and if the goods, though not perishable, are of a kind not permitted by any other provision of law to be deposited in a State warehouse, the Comptroller may, notwithstanding such provisions, sell the goods by public auction after fourteen days' notice by publication in the *Gazette*.

(2) Where any goods are deposited in a State warehouse under this Act and are not entered for warehousing or delivery from the State warehouse within three months after the deposit, or within such further period as the Comptroller may direct, and all charges for removal, freight, and rent, and all other expenses incurred in respect thereof, duly paid, the goods may be sold by public auction after one month's notice being given by publication in the *Gazette*.

(3) In all cases where goods are sold under this section, the proceeds shall be applied first in discharge of duties (if any), of the expenses of removal and sale, and of rent and charges due to the Government, and then of freight and other charges; and the balance, if any, shall be paid to the owner of the goods on his application for the same, if the application is made within two years from the time of the sale of the goods, but otherwise shall be paid into general revenue.

Goods not sold on being offered for sale.

96. Any goods which, on being offered for sale pursuant to section 95, cannot be sold for a sum to pay all duties, expenses, rent and charges, may be destroyed, or otherwise disposed of as the President may direct.

Goods warehoused may be examined.

97. The Comptroller may cause any goods required to be removed under this Act to a State warehouse to be opened for examination by any Officer, as often as may be required, at the expense of the owner of such goods.

Goods may be entered by shipowner, etc.

98. Where the owner of any goods imported in any ship (not being a steamship) into Trinidad and Tobago fails to make entry thereof, or having made entry, fails to land the same or to

take delivery thereof by the times stipulated by this section, the shipowner or master or the agent of either, may make entry of the goods at the times in the manner, and subject to the following conditions:

(a) if a time for the delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the time so expressed; and

(b) if no time for delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the expiration of seventy-two hours, exclusive of a Sunday or public holiday or Saturday afternoon after the report of the ship,

but if at any time before the goods are landed or unshipped, the owner of the goods is ready and offers to land or take delivery of the same, he shall be allowed to do so, and his entry shall, in such case, be preferred to any entry which may have been made by the shipowner or master, or the agent of either.

Computation of time.

99. The periods of time mentioned in sections 94 and 98 shall be computed from the time at which the aircraft or ship and goods have been released from any quarantine to which they may have been subjected.

Aircraft or ship may be detained till goods landed.

100. Whenever any goods remain on board any importing aircraft or ship beyond the period of ten days after the arrival of aircraft or ship, or beyond such further period as the Comptroller may allow, the aircraft or ship shall be detained by the proper Officer until payment has been made of all expenses of watching or guarding such goods beyond such ten days, or such further time, if any, as may be allowed (not exceeding twenty-five dollars per day), and of removing the goods or any of them to the State warehouse, in case the Officers so remove them; and the same charge per day shall be made in respect of any derelict or other aircraft or ship coming, driven or brought into Trinidad and Tobago under legal process, by stress of weather, or for safety, when it is necessary to station any Officer in charge, either on board thereof or otherwise, for the protection of the revenue, so long as the Officer shall so remain.

Restrictions as to passengers and other persons.

101. No person, whether a passenger or not, shall disembark or go ashore from, or go on board any aircraft or ship that has arrived within Trinidad and Tobago, save at such times, by such means, and by such ways as may be prescribed in any Regulations made under this Act, or otherwise as the Comptroller may allow.

PART VI

WAREHOUSED GOODS AND GOODS DEPOSITED IN A CUSTOMS AREA

Warehousing.

102. The President may from time to time by Notification declare what kind of goods shall or may be warehoused upon first importation, without payment of duty thereon; and any such goods, while in any warehouse, and all goods whatsoever while in any Customs area, shall be subject to such Regulations as may be made under this Act, and, in the case of goods deposited in a State warehouse or Customs area in the occupation or use of the Government, to the payment by the owner of such goods, at the prescribed times, of such rent and other charges as the President shall from time to time direct by Notification; and if at any time any such rent or other charges shall not be paid to the Comptroller when due and payable on any goods in any such State warehouse or Customs area, such goods may, without prejudice to any other lawful method of recovery, be sold, or otherwise dealt with, and any proceeds applied, as if they were goods which might be sold, or otherwise dealt with, under sections 128 and 129.

Compensation for damage to goods deposited in State warehouse.

103. No compensation shall be payable by the State to any importer, owner or consignee of any goods deposited in a State warehouse or in a Customs area in the occupation or use of the State, save when loss or damage occurs as the direct result of the wilful act or negligence of the State or of an Officer.

Goods deemed to be in State warehouse.

104. Where under the Customs laws any goods are or may be required to be deposited in a State warehouse, and for any reason the Comptroller may in his discretion decide that it is undesirable or inconvenient to deposit the goods in a State warehouse, the goods shall for all purposes be deemed to be deposited in a State warehouse as from the time that they are required to be deposited

in a State warehouse, and shall also be chargeable with such expenses for securing, watching and guarding, and of removing the same from the original to some other place or deposit (if the Comptroller shall so require) as the Comptroller shall consider reasonable, and neither the Comptroller nor any Officer shall be liable to make good any damage which the goods may sustain by reason or during the time of their being so deposited and dealt with.

Private warehouses and Customs areas. Form C67.

105. No building or place may be used as a private warehouse or, save with the written permission of the Comptroller, as a Customs area, until a bond, in such sum as may from time to time in each case be required by the Comptroller, is given by the warehouse-keeper, or by the owner or occupier of the Customs area, as the case may be, with one or more sufficient sureties, conditioned on due payment of all duties and the due observation of the Customs laws.

Officers not liable for wrong delivery.

106. No action shall be brought against the State or any of its Officers for loss or damage sustained by goods while in any private warehouse or private Customs area or for any wrong or improper delivery of goods therefrom.

Warehouse-keeper, etc., not to enter warehouse without permission.

107. The owner or occupier of any Customs area or a warehouse-keeper shall not by himself or by any person in his employ open or gain access to any building in a Customs area or transit shed or private warehouse except in the presence or with the knowledge and consent of an Officer acting in the execution of his duty.

Owner of warehouse, etc., to provide facilities.

108. The owner of any private warehouse or Customs area shall provide such office accommodation and weights, scales, measures and other facilities for examining and taking an account of goods and for securing the same as the Comptroller may require.

Revocation of order approving warehouse.

109. On the revocation of the appointment of any private warehouse, the duties on all the goods warehoused therein shall be paid, or the goods shall be exported or removed to another

warehouse, within such time, not less than three months, as the Comptroller may direct. Notice in writing of such revocation addressed to the warehouse-keeper of the private warehouse, and left thereat, shall be deemed to be notice to all persons interested in the goods.

Disposal of goods on revocation.

110. Any goods that are not duly exported or removed in conformity with section 109 shall be taken to a State warehouse by an Officer, and may be sold, or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under section 95.

Procedure as to warehousing.

111. Upon the delivery of any goods entered to be warehoused into the care of the Officer in charge of any warehouse, the Officer shall, subject to any other direction of the Comptroller, whether account has been taken of the goods on the quay or elsewhere, or not, take a particular account of the goods, and shall enter in a book prepared for that purpose the name of the importing aircraft or ship, and of the person in whose name the goods are entered, the number of packages, the mark and number of each package, and the description of the goods; and when the goods have been deposited in the warehouse, with the authority of the Officer, he shall certify at the foot of the account that the entry and warehousing of the goods are complete, and the goods shall from that time be considered goods duly warehoused.

Goods to be warehoused in packages in which imported.

112. All goods warehoused shall be deposited in the packages in which they are imported, except goods that are permitted to be skipped on the quay, or bulked, sorted, lotted, packed or repacked in the warehouse, in which case they shall be deposited in the packages in which they are contained when the account thereof is taken by the proper Officer on the completion of such operation.

Penalty for interfering with storage of goods in private warehouse.

113. If in the case of goods warehoused in a private warehouse any alteration is afterwards made in the goods or packages so deposited, or in the packing thereof in the warehouse, or in the marks or numbers of the packages, or if the goods are removed from the part of the warehouse in which they were deposited,

without the presence and sanction of the proper Officer, except for delivery after they have been duly entered, and under the authority of the proper Officer, the goods shall be forfeited.

Comptroller may direct stowing of goods.

114. The Comptroller may direct in what different parts or divisions of any warehouse or Customs area and in what manner any goods shall be deposited therein, and if any goods are deposited contrary to such directions, the occupier of such warehouse or Customs area shall in respect of every package so deposited incur a penalty of two hundred dollars, together with a further penalty of forty dollars for each day during which any such package shall remain so deposited.

Penalty for neglect to stow goods properly.

115. The occupier of any warehouse or Customs area or any part thereof who neglects to stow the goods deposited therein so that easy access may be had to every package and parcel thereof, shall, for every such neglect, incur a penalty of two hundred dollars, together with a further penalty of forty dollars for each day during which such neglect continues.

Warehoused goods to be produced to Officer.

116. The occupier of any warehouse or Customs area, or any part thereof, who does not produce to an Officer, on his request, any goods deposited in the warehouse or Customs area, or any part thereof, which have not been duly entered and delivered therefrom, shall, for every such neglect, incur a penalty of two hundred dollars in respect of every package or parcel not so produced, and shall pay the duties due thereon.

Penalty for not warehousing, etc.

117. Any goods entered to be warehoused that are not duly warehoused by the importer in pursuance of such entry, and any goods whatsoever being duly warehoused or deposited in a Customs area, that are in any way concealed in or removed from the warehouse or Customs area, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal mixing, removal, or concealment, shall be forfeited.

Penalty for illegally opening warehouse or Customs area.

118. Any person who clandestinely opens any warehouse or transit shed or, except in the presence of the proper Officer acting in the execution of his duty, gains access to the goods therein,

shall for every such offence, incur a penalty of four thousand dollars; and any person who enters any warehouse or any part of a Customs area when forbidden by any Officer, or refuses to leave any warehouse or any part of a Customs area when requested to do so by any Officer, shall incur a penalty of four hundred dollars.

Penalty for embezzling warehoused goods, etc.

119. If any goods required to be previously entered are taken out of any warehouse or Customs area without being duly entered (except as permitted by the Customs laws), the warehouse-keeper or the occupier of any part of a Customs area where the goods had been deposited shall forthwith pay the duties due upon the goods; and any person taking out any goods from any warehouse or Customs area without the goods having been duly entered (except as aforesaid), or who aids, assists, or is concerned therein, and every person who destroys or embezzles any goods duly warehoused or deposited in a Customs area is guilty of an offence, and liable on conviction on indictment, to imprisonment for two years; but if such person is an Officer not acting in the due execution of his duty, and is prosecuted to conviction by the importer, consignee, or owner of the goods, no duty shall be payable for or in respect of the goods, and the damage occasioned by the destruction or embezzlement shall, with the sanction of the President be repaid or made good to such importer, consignee or owner by the Comptroller of Accounts.

Comptroller may do reasonable acts to warehoused goods.

120. The Comptroller shall have power at the expense of the owner of goods warehoused in a State warehouse, or deposited in a Customs area in the occupation or use of the State, to do all such reasonable acts as may by him respectively be deemed necessary for the proper custody and preservation of the goods, and shall have a lien on them for expenses so incurred; but no such acts shall be done until the expiration of twenty-four hours after the owner of the goods has been notified that such acts are required, unless the Comptroller shall in his discretion decide that immediate action is necessary for the proper custody or preservation of the goods.

Owner to pay costs of action taken under section 120.

121. The importer or owner of any goods mentioned in section 120 shall pay any expenses incurred in respect thereof

under section 120 at such times and in such manner as the Comptroller shall either generally or in any particular case direct, and if any such expenses are not paid in accordance herewith, the goods may be sold or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under section 129.

Removal of warehoused goods to another warehouse.

122. The removal of warehoused goods from a warehouse to any other warehouse shall be subject to any Regulations made under this Act and to such other conditions as the Comptroller may direct.

Procedure on delivery.

123. On the delivery of any goods for removal, an account containing the particulars thereof shall be transmitted by the proper Officer of the port or place of removal to the proper Officer of the port or place of destination, and the person requiring the removal thereof shall enter into a bond, with such security or securities as the Comptroller shall require, in a sum equal at least to the duty chargeable on the goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the proper Officer may direct; and the bond shall not be discharged unless the goods are produced to the proper Officer and duly re-warehoused at the port or place of destination within the time directed by the proper Officer, or unless the full duties of Customs have been paid thereon as provided in section 125, or unless the goods have been otherwise accounted for to the satisfaction of the Comptroller, nor until the full duties due upon any deficiency of the goods not so accounted for have been paid.

Goods removed subject to warehouse Regulations.

124. Upon the arrival at the port or place of destination of goods removed under section 122, they shall be entered and warehoused, as nearly as may be subject to the laws, Rules and Regulations, which apply to the entry and warehousing of goods on first importation.

May be entered for use in Trinidad and Tobago or exportation.

125. If, upon the arrival at the port or place of destination of goods removed under section 122, the parties desire forthwith to export them or to pay duty thereon for use within Trinidad and Tobago, without actually lodging them in the warehouse for which they have been entered and examined to be re-warehoused,

the Officer at the port or place may permit them to be entered and delivered for home use or, after all the formalities of entering and examining such goods for re-warehousing have been duly performed, to be entered and loaded for exportation, as if the goods had been actually lodged in such warehouse.

Removal, etc., to be subject to certain conditions.

126. Any goods taken from a warehouse for removal or for exportation or use as aircraft's or ships' stores which are removed or put on board an aircraft or ship, except with the authority or under the care of the proper Officer, and in accordance with any Regulations made under this Act, and in such manner, by such persons and within such time, and by such roads or ways, as the Officer shall permit or direct, shall be forfeited; and if the goods are illegally removed or carried away prior to being put on board the exporting or removing aircraft, ship or carriage, or from any exporting or removing aircraft, ship or carriage, in or on which they have been put, the bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for putting the goods on board the exporting aircraft or ship, or re-warehousing such goods at the place of destination, may not have expired; and all the goods shall be forfeited.

Comptroller may remove goods warehoused in State warehouse.

127. Notwithstanding anything contained in the preceding sections, the Comptroller may, if in his discretion he decides that such action is advisable, remove goods at the cost of the State from one State warehouse to another in any manner he may deem reasonable.

Re-warehousing.

128. (1) All warehoused goods shall be entered and delivered either for use within Trinidad and Tobago or as aircraft's or ships' stores, or for exportation not later than two years after the day on which they were warehoused, or within such further period and in such cases as the Comptroller may direct unless the owner of the goods desires to re-warehouse them, in which case the goods shall be examined by the proper Officer, and the duties due upon any deficiency or difference between the quantity ascertained on importation and the quantity found to exist on such examination,

together with the necessary expenses attendant thereon, and any charges incurred in respect of the goods shall, subject to such allowances as are by law permitted in respect thereof, be paid to the Comptroller; and the quantity so found shall be re-warehoused in the name of the then owner thereof in the same manner as on first importation.

(2) If the owner of goods to which subsection (1) applies, desires, with the concurrence of the warehouse-keeper, to re-warehouse the goods according to the account taken at the importation thereof, without re-examination, such re-examination may be dispensed with, the Officer being satisfied that the goods are still in the warehouse, and that there is no reason to suspect that there is any undue deficiency; but the warehouse-keeper shall be liable to make good the duty on any deficiency not allowed by law which may be discovered in the goods at the time of delivery thereof, or any earlier time.

Disposal of goods not re-warehoused.

129. (1) Any warehoused goods which are not duly entered for use within Trinidad and Tobago, or as aircraft's or ships' stores, or exported or re-warehoused, and in respect of which any duties ascertained to be due on any deficiencies and any charges and expenses are not paid at the expiration of two years from the previous entry and warehousing, or within such further period as shall be directed, shall, after one month's notice by advertisement in the *Gazette*, be sold by public auction with all convenient speed.

(2) The proceeds of any public auction held under subsection (1) shall be applied to payment of the duties and of any rent and charges due to the State in respect of the goods sold and of the expenses of the sale; and the surplus, if any, shall be paid to the owner of the goods on application by him for the same within two years from the date of the sale but otherwise shall be paid into the general revenue of Trinidad and Tobago.

(3) If any goods, on being offered for sale pursuant to this section, cannot be sold for a sum to pay all duties, expenses,

rent and charges due to the State then they may be destroyed or otherwise disposed of as the President may direct; and the duties due upon any deficiency in any warehouse goods not allowed by law shall be forthwith paid by the warehouse-keeper.

Freight on goods warehoused.

130. Any Officer having the custody of any goods which have come into his hands under this Act shall refuse delivery thereof from a State warehouse or other place of deposit until proof is given to his satisfaction that the freight due on such goods has been paid; but this section shall not apply to goods which have been warehoused in pursuance of an entry for warehousing.

Warehoused goods entered or sold must be removed within 14 days.

131. Any goods which remain in any warehouse for a period of fourteen days after being entered for use within Trinidad and Tobago, or after being sold by public auction under the Customs laws, shall be forfeited and disposed of in such manner as the President may direct, unless the failure to remove them is explained to the satisfaction of the Comptroller.

Delivery in special circumstances.

132. The Comptroller may permit any goods to be taken out of any warehouse or Customs area without payment of duty for such purpose and for such period as to him may appear expedient, and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof, or the payment of the duties due thereon, as he may direct or require; and any goods which are dealt with in any way contrary to the terms of such permission or to such regulations or restrictions, shall be forfeited.

Stores.

133. The Comptroller may permit warehoused goods to be delivered as stores for a ship of not less than thirty tonnes burden or an aircraft, in accordance with section 160; and any goods taken from a warehouse for use as stores which are not duly put on board the aircraft or ship for which they are entered, or are otherwise not accounted for to the satisfaction of the Comptroller, or are dealt with in any way contrary to the Customs laws, shall be forfeited.

Duty to be paid according to original account.

134. The duties to be paid when warehoused goods are entered for use within Trinidad and Tobago shall not be less in amount than would have been payable according to the value or quantity thereof at the time of importation, except as to the following goods, namely, tobacco in leaf, oil in casks, wine in casks, malt liquor in casks, and spirits in casks, the duties whereon, when cleared from the warehouse for use within Trinidad and Tobago, shall be chargeable upon the quantity of such goods ascertained by weight, measure, or strength at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of any deficiency has been caused by illegal abstraction.

Goods entered for exportation exempt from import duty.

135. Subject to the observance by the exporter of all the provisions of the Customs laws and of the conditions of any bond, no import duty shall be charged in respect of any goods entered under bond for the due exportation and landing thereof in a place outside Trinidad and Tobago, or for use as aircraft's or ships' stores in accordance with section 160, and delivered from any warehouse or Customs area, unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of the goods.

Goods entered for use within Trinidad and Tobago exempt from import duty. [5 of 1987].

135A. (1) Subject to subsection (2) and to the observance by the importer of all the provisions of the Customs laws relating to the importation of the goods referred to in this section and of the condition of any bond, no import duty shall be charged in respect of any goods entered under bond for exportation and entered subsequently by an arriving passenger for use within Trinidad and Tobago, unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of the goods.

(2) The duty free exemption referred to in subsection (1) shall apply to any goods landed and sold in a retail outlet. Any such goods bought by an arriving passenger shall be deemed to have been imported by him as passenger's baggage in accordance with

Second Schedule.

Item 3*(a)* of the Second Schedule and where such goods include wine or spirits, tobacco, cigars or cigarettes, the exemption shall apply subject to the quantities specified in regulation 89.

(3) In this section—

"arriving passenger" means any passenger arriving in Trinidad or in Tobago by a flight which has arrived from outside of Trinidad and Tobago;

"importer" means any person who imports goods specifically for sale by retail duty free in a retail outlet as contemplated by this section;

"retail outlet" means any establishment in the in transit lounge situate in the restricted area of an airport which sells goods by retail.

PART VII

LOADING AND EXPORTATION OF GOODS

Certain ships to be entered outwards.

136. The master of every ship, other than a steamship in which any goods are to be exported, or his agent shall, before any goods be taken on board, deliver to the proper Officer at the port at which such ship first arrives an entry outwards of such ship, verified by his signature, in the prescribed form, and containing the several particulars indicated in or required thereby, and in such entry outwards the master or his agent shall declare that no imported goods are left on board the ship other than such goods and stores as shall be specified in the entry outwards.

Rummage certificate may be granted before completion of discharge.

137. The master of every ship to which the provisions of section 136 apply shall, if required, obtain from the proper Officer a certificate of rummage in the prescribed form. If he desires to obtain such certificate before the whole of the inward cargo of the ship has been discharged, he shall remove and stow the inward cargo remaining on board such ship in such manner as such Officer shall direct in order to enable him to rummage the ship, and after the ship has been rummaged, shall stow the inward cargo remaining on board separately and keep it separate to the satisfaction of the proper Officer from any coastwise or any outward cargo that may subsequently be put into such ship.

Loading licence.

138. Before any aircraft or ship required to report at any port in Trinidad and Tobago departs therefrom to load cargo at another port in Trinidad and Tobago, the master or his agent shall, in respect of each port at which he desires to load cargo, obtain from the proper Officer a loading licence in duplicate in the prescribed form, and containing the prescribed particulars, and signed by such Officer and, before leaving the port at which such licence is issued, shall enter on both copies of the licence particulars of the cargo loaded and of any stores loaded or remaining on board from the inward voyage at such port.

Special loading licence.

139. Where, under the Customs laws, the Comptroller permits any goods to be put on board any aircraft or ship at any place in Trinidad and Tobago, other than a port, the master of such aircraft or ship shall, in respect of every such place at which he may be permitted to load, in addition to complying with any conditions which may be imposed by the Comptroller, obtain from the proper Officer a special loading licence in duplicate in the prescribed form, and containing the prescribed particulars, and signed by such Officer. Before leaving the port at which any special loading licence has been issued the master or his agent shall enter on both copies of the licence particulars of the cargo loaded and of any stores loaded or remaining on board at such port.

Procedure after loading under special loading licence.

140. After the loading of any goods under the authority of a special loading licence has been completed, the master shall proceed with such aircraft or ship forthwith to an approved port, where all the provisions of the Customs laws shall be complied with, as nearly as may be, as if such goods had been loaded at such port, unless the proper Officer otherwise directs.

Completion and delivery of licence after loading.

141. When loading has been completed at any port or place for which a loading licence or special loading licence has been issued, before the aircraft or ship departs from such port or place, the master or his agent shall enter on both copies of the licence particulars of the cargo loaded and of any stores taken on board at such port or place, showing the number of packages loaded and the quantity and description of the goods, and shall sign the same

and deliver one copy to the proper Officer at the port of loading before leaving the port or, if the goods have been loaded at a place other than a port, then at such place and to such person as is named in the licence; and the master or his agent shall deliver the remaining copy of the licence together with the content required to be delivered to the proper Officer in accordance with sections 163 and 164.

Penalty for breach of sections 136 to 141.

142. If any goods are taken on board an aircraft or ship at any port or place contrary to sections 136 to 141, or if any of the requirements of those sections are not observed, the master of such aircraft or ship or his agent shall incur a penalty of four thousand dollars.

Limitation of authority granted as aforesaid.

143. Nothing contained in sections 136 to 141 shall be deemed to authorise the loading of goods except from an approved place of loading, unless specially allowed by the Comptroller under section 149.

Non-application to aircraft.

144. The President may by notice to the Comptroller in writing under his hand direct that any or all of the provisions of sections 136 to 141 shall not apply to aircraft, either generally, or in any particular case, during any period specified in the notice.

Restrictions as to carriage coastwise.

145. On arrival at any port or place in Trinidad and Tobago of any ship, other than a steamship about to deliver cargo at more than one port or place in Trinidad and Tobago, or having on board any goods duly reported for exportation in the same ship, it shall be lawful, subject to any Regulations made under this Act, or to such conditions as the Comptroller may deem necessary, to allow the entry outwards of such ship, and to permit the loading of goods for exportation in such ship or for carriage coastwise as provided in section 176, before the whole of the goods imported in such ship shall have been discharged therefrom, the complete separation of such goods from the inward cargo and from any cargo remaining on board for exportation being effected to the satisfaction of the proper Officer.

Restriction on exportation of certain goods.

146. No person may export or attempt to export any warehoused goods, or goods liable to duties of Customs transferred from an importing aircraft or ship, or goods entitled to drawback on exportation (not being wines, spirits, tobacco, cigars, cigarillos or cigarettes), nor may any person enter or attempt to enter any such goods for exportation in any ship of less burden than five tonnes.

Penalty.

147. Any person who exports or enters or attempts to export or enter, any goods contrary to section 146 or places any goods on board a ship of less size than is thereby permitted for exportation shall incur a penalty of two thousand dollars, and the goods shall be forfeited.

General provisions as to loading and exportation of goods. [14 of 1975].

148. Except as provided in section 149, no goods shall be put on board any aircraft or ship for exportation or use as stores, or be put into any vessel to be water-borne, or be water-borne, to be put on board any aircraft or ship for exportation or use as stores from any port or place in Trinidad and Tobago on Saturdays, Sundays or public holidays, nor except between seven o'clock in the morning and four o'clock in the afternoon on any other day, nor from any place not being an approved place of loading, nor without the authority of the proper Officer, nor before due entry outwards of the exporting aircraft or ship, if the same is by law required to be entered outwards, nor before such goods are duly entered, and no goods having been put into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, shall be put on board the exporting aircraft or ship outside the limits of any port; and any Officer may open and examine all goods put on board any aircraft or ship or brought to any place in Trinidad and Tobago to be put on board an aircraft or ship for exportation or for use as stores.

Comptroller may relax conditions of shipment.

149. Notwithstanding the provisions of section 148, the Comptroller may permit any goods to be put on board any aircraft or ship on such days, at such times, from or at such places, and under such conditions as he may either generally or in any

particular case direct, and in like manner the Comptroller may direct what goods need not be entered by the exporter until after the departure of any aircraft or ship; but any such goods must be entered within twenty-four hours of such departure, unless the Comptroller otherwise allows; and where any goods are permitted to be entered after being put on board, the Comptroller may in such case require the agent of the master or owner of the aircraft or ship to give security for the payment of any export duties of Customs on any goods liable thereto under such conditions, and subject to such charges to be paid to the agent by the exporter of any such goods, as the President may prescribe.

Vessels loading goods into ship to proceed direct—Licence.

150. Any goods which have been put into a vessel to be water-borne to an aircraft or ship for exportation or use as stores shall be taken directly and without delay to the aircraft or ship in which the same are to be exported or used as stores, and put on board forthwith; and every vessel in which goods are water-borne to a ship for this purpose shall be a ship licensed in accordance with section 177.

Permission required to discharge goods loaded.

151. No goods which have been put on board an aircraft or ship in accordance with section 162, or for exportation, or as stores, shall be discharged in any part of Trinidad and Tobago without the written permission of the proper Officer, and except in accordance with such conditions as the Comptroller may impose.

Forfeiture on breach of sections 148 to 151.

152. If any person puts or attempts to put any goods on board an aircraft or ship or discharges or attempts to discharge, or deal with any goods in any way contrary to sections 148 to 151, the goods shall be forfeited.

Penalty for interfering with goods secured by Officer.

153. Where an Officer places a lock, mark or seal upon any goods or stores taken on board an aircraft or ship in Trinidad and Tobago, and the lock, mark or seal is wilfully opened, altered or broken, or if the goods or stores are secretly conveyed away either while the aircraft or ship remains in Trinidad and Tobago, or on her passage from one port or place in Trinidad and Tobago

to another before the final departure of the aircraft or ship on a flight or voyage to a place outside Trinidad and Tobago, the master shall incur a penalty of four thousand dollars, and the goods or stores shall be forfeited.

Penalty for attempting to ship prohibited goods. [17 of 2007].

154. Any person who puts on board any aircraft or ship, or puts off or puts into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, or brings to any aerodrome, Customs area, quay, wharf or any place whatever in Trinidad and Tobago for exportation or use as stores, or exports any goods prohibited to be exported, or any goods the exportation of which is restricted, contrary to such restriction, or attempts to perform or be knowingly concerned in the performance of any of these acts, shall except as otherwise provided in section 153—

(a) be liable on summary conviction, to a fine of fifty thousand dollars or treble the value of the goods, whichever is the greater, and to imprisonment for a term of eight years; or

(b) on conviction on indictment, be liable to imprisonment for a term of twenty years,

and in either case, the goods shall be forfeited.

Bond to be given in certain cases.

155. Before any warehoused goods, or goods entitled to any drawback on being put on board an aircraft or ship for use as stores or for exportation, or goods exportable only under particular rules, regulations or restrictions, or goods liable to duties of Customs intended for transfer from an importing to an exporting aircraft or ship shall be permitted to be entered for use as stores, or for exportation or for transfer, the exporter shall give such security by bond as the Comptroller may require that the goods will be duly put on board the aircraft or ship for which they are entered and will be used as stores (if so entered) or else exported to and discharged at the place for which they are entered within such time as the Comptroller may deem reasonable, or be otherwise accounted for to his satisfaction.

Offences relating to bonded goods.

156. Any goods for which bond is required under section 155, or any goods liable to export duties of Customs which are put on board any aircraft or ship, or brought to any aerodrome, Customs area, quay, wharf or other place to be put on board an aircraft or ship and which on examination by the proper Officer are found not to agree with the entered particulars thereof, or being goods on which drawback is claimed or allowed are found to be goods not entitled to drawback, shall be forfeited; and the exporter of the goods shall in every such case incur a penalty of four thousand dollars, or treble the amount of the value of the goods, at the election of the Comptroller.

Penalty for not exporting.

157. Any goods for which bond is required under section 155 which, after being entered and put on board an aircraft or ship, are used otherwise than as stores (if so entered) or are not duly exported to and discharged at the declared destination (such goods not having been discharged in Trinidad and Tobago with the permission of the proper Officer as provided in section 151 or otherwise accounted for to the satisfaction of the Comptroller) shall be forfeited; and the master of the aircraft or ship in which the goods are put shall incur a penalty of four thousand dollars, or treble the value of such goods, at the election of the Comptroller.

Short loading of bonded goods.

158. Where—

(a) a person has entered any goods for which bond is required under section 155; and

(b) the goods or any of them are not duly put on board the aircraft or ship for which they have been entered; and

(c) the person fails,within twenty-four hours of the time of clearance of the aircraft or ship, or such further time as the Comptroller may allow—

(i) to attend the proper Officer and notify him of the short loading of the goods; and

(ii) to re-warehouse or re-enter for exportation or use as stores in some other aircraft or ship any of the goods which have been

removed from a warehouse for exportation or use as stores,

the goods originally entered shall be forfeited.

Exporter to notify short loading of non-bonded goods.

159. An exporter who enters any goods, not being goods for which bond is required, for exportation in an aircraft or ship and who fails, in case such goods or any of them are not be duly put on board the aircraft or ship for which they are entered, to attend before the proper Officer within twenty-four hours after the departure of the aircraft or ship, or within such period as the Comptroller may allow and to notify such Officer of the short loading of such goods, shall incur a penalty of two hundred dollars.

Comptroller may allow shipment of stores.

160. Notwithstanding anything to the contrary contained in the Customs laws, and subject to any Regulations made under this Act, the Comptroller may, upon due request being made, permit the master of any aircraft or ship departing from any port in Trinidad and Tobago upon a flight or voyage to any place outside Trinidad and Tobago to take on board stores (not being goods prohibited to be exported) for the use of such aircraft or ship, and of the master, crew and passengers, upon payment of any export duty leviable on the like kind of goods exported, and upon such other terms and conditions as the Comptroller may direct, and in such quantities as the Comptroller in his discretion deems reasonable; and every such request shall be made on the prescribed form and contain the particulars required thereby or indicated therein, and shall be signed by the master or his agent; and no stores may be put on board for the use of any aircraft or ship, nor may any articles taken on board any aircraft or ship be deemed to be stores, except such as are or have been put on board such aircraft or ship in accordance with the provisions hereof.

Drawback and trans-shipment of goods.

161. The provisions of the Customs laws with reference to the exportation of warehoused goods, so far as they are applicable, shall be deemed to apply to and include goods liable to duties of Customs transferred from an importing to an exporting aircraft or ship, and goods exported on drawback.

Loading of goods other than cargo or stores.

162. Notwithstanding any contrary provisions of the Customs laws, and subject to any Regulations made under this Act, the Comptroller may permit the loading of passengers' baggage, and also may permit any person to take on board any aircraft or ship any goods for sale or delivery to the passengers, officers, or crew of such aircraft or ship, or for such other purpose as the Comptroller may allow, under such conditions as he may either generally or in any particular case direct; but if any goods, not being part of the cargo or authorised stores of any aircraft or ship, are taken on board any aircraft or ship which is about to proceed to any place outside Trinidad and Tobago or which has any goods remaining on board thereof from a voyage from a place outside Trinidad and Tobago, or if any attempt is made to put any such goods on board any such aircraft or ship without the permission of or contrary to any conditions directed by the Comptroller, or otherwise contrary to the Customs laws, the goods shall be forfeited.

PART VIII

DEPARTURE AND CLEARANCE OF AIRCRAFT AND SHIPS

Clearance of aircraft and ships other than coasting ships or steamships.

163. The master of every aircraft or ship, not being a steamship, shall immediately before leaving Trinidad and Tobago on any flight or voyage to any place outside Trinidad and Tobago attend before the proper Officer, either at the port at which the report of such aircraft or ship is or ought to have been delivered, or at the port where or nearest to which any cargo has last been loaded on board or discharged from the aircraft or ship, and shall answer all such questions as may be demanded of him by the Officer concerning the aircraft or ship, the cargo, the stores, the baggage, the officers, crew and passengers and the flight or voyage, and shall deliver to the Officer a content of the aircraft or ship in the prescribed form, and containing the prescribed particulars, as far as they are known by him, and shall make and subscribe the declaration at the foot thereof in the presence of the Officer. In the case of aircraft the content when signed by the proper Officer shall be the clearance and authority for the departure of such aircraft from Trinidad and Tobago.

Master to deliver account of cargo and stores.

164. In addition to observing the requirements of section 163, the master or his agent shall deliver to and sign in the presence of the proper Officer an account of all cargo and stores taken on board the ship within Trinidad and Tobago, as well as of any cargo and stores which has been brought to Trinidad and Tobago in such ship, and has remained on board for exportation or for use as stores; and the account shall be in the prescribed form and shall contain the names of all passengers and of the master, officers and crew of such ship, and, when signed by the proper Officer, shall be the clearance and authority for the departure of such ship from Trinidad and Tobago.

Penalty for not clearing.

165. (1) Where an aircraft or ship departs from Trinidad and Tobago to any place outside Trinidad and Tobago without the delivery of a content in accordance with section 163, or where a ship departs without authority having been granted under section 164, the master of the aircraft or ship shall incur a penalty of twenty thousand dollars.

(2) Where any of the particulars contained in any content or account delivered pursuant to section 163 or section 164 are false, or if any of the required particulars are omitted therefrom and the position is not explained to the satisfaction of the Comptroller, the master or agent shall incur a penalty of four thousand dollars.

Clearance of steamships.

166. (1) No steamship shall depart from any port or place in Trinidad and Tobago to any place outside Trinidad and Tobago until the master or his agent has satisfied the proper Officer that all the provisions of the Customs laws have been fulfilled whereupon, unless he has decided to withhold clearance in accordance with any other provision of law, the Officer shall deliver to the master or his agent a clearance in the prescribed form; and that clearance shall be the authority for the departure of the steamship.

(2) Where a steamship departs from any port or place in Trinidad and Tobago to any place outside Trinidad and Tobago without authority having been granted under subsection (1), the master or his agent shall incur a penalty of twenty thousand dollars.

(3) The master of a steamship or his agent, shall, either before or not later than twenty-four hours (or such further period as the Comptroller may allow) after the time of departure of the steamship from its final position, anchorage or berth in Trinidad and Tobago to any place outside Trinidad and Tobago, deliver to the proper Officer at such port or place (or at the port nearest thereto as the Comptroller may allow), a content of the steamship, in the prescribed form and containing the several particulars therein required as far as they are known to him, and shall make and subscribe the declaration at the foot thereof in the presence of the Officer, and shall answer all questions which may be demanded of him by the Officer concerning the ship, the cargo, the stores, the baggage, the officers, crew and passengers and the voyage.

(4) Where the master or agent of a steamship fails to deliver the content required by this section, or where any of the particulars contained in a content required by this section are false, or where the required particulars are omitted from a content and the omission is not explained to the satisfaction of the Comptroller, the master or agent shall incur a penalty of four thousand dollars.

President may prescribe special conditions as to clearance.

167. Notwithstanding section 166 or any other provisions of the Customs laws relating to the departure and clearance of aircraft and ships, the President may by Notification, or by notice under his hand addressed to the Comptroller, require all aircraft and ships whatsoever, or any particular aircraft or ship or ships to be cleared either in accordance with sections 163 to 165, or in any manner specified in the Notification notice; and if an aircraft or ship departs contrary to such a Notification or any such notice of which the master or agent has been informed by the Comptroller in writing, the master or agent shall incur a penalty of twenty thousand dollars.

Clearance in ballast.

168. Where a ship departs in ballast from Trinidad and Tobago to any place outside Trinidad and Tobago, not having any goods on board except stores duly shipped as such, nor any goods reported inwards for exportation in the ship, the Comptroller shall, on the application of the master or his agent, clear the ship in ballast; and the master of the ship or his agent shall comply with the Customs laws as if the ship had cargo on board, except that the words "in ballast" shall be written on the prescribed forms in the places which are provided for particulars of cargo.

Ships with passengers and baggage deemed in ballast.

169. For the purposes of section 168, ships having only passengers with their *bona fide* baggage on board, in addition to stores as aforesaid, shall be deemed to be in ballast.

Cargo, etc, to be produced to Officer on demand.

170. An Officer may go on board any aircraft or ship within Trinidad and Tobago, and demand the clearance of the aircraft or ship, and if the master does not produce the clearance, or if the master of an aircraft or ship which has been boarded by an Officer pursuant to this section does not answer or does not truly answer any questions concerning the aircraft or ship, the cargo, stores, baggage, officers, crew, passengers and intended flight or voyage as may be demanded of him, he shall incur a penalty of four thousand dollars.

Goods not contained in account forfeited.

171. Any goods or stores on board any aircraft or ship which has been boarded by an Officer within Trinidad and Tobago not contained in the content or account required to be signed as the clearance of the aircraft or ship (if any) shall be forfeited, and the master shall incur a penalty of four thousand dollars, or of treble the value of such goods, at the election of the Comptroller.

Penalty for failure to produce goods.

172. Where an Officer who has boarded an aircraft or ship within Trinidad and Tobago after clearance, discovers that any goods which were loaded within Trinidad and Tobago on board thereof as stores or for exportation or which at the time of clearance remained on board from the inward voyage, are no longer on board the aircraft or ship (unless they have been discharged in Trinidad and Tobago, with the permission of the proper Officer, as provided in section 151 or, being stores remaining on board from the inward voyage, do not, in the opinion of the proper Officer, exceed the quantity which might fairly have been consumed, having regard to the period during which such aircraft or ship has been within Trinidad and Tobago, the master shall incur a penalty of eight hundred dollars for every package or parcel of such goods not on board, or a penalty of treble the value of such goods, at the election of the Comptroller.

Deficiency in stores, etc.

173. Where an aircraft or ship, having departed from Trinidad and Tobago on a flight or voyage to a place outside Trinidad and Tobago and having returned within Trinidad and Tobago, is boarded by an Officer who discovers any deficiency in the stores of such aircraft or ship which in his opinion is in excess of the quantity which might fairly have been consumed, having regard to the period which has elapsed between the departure of the aircraft or ship and the discovery of the deficiency, the master shall pay the duties on such deficiency at the rate chargeable on similar goods imported, and in addition shall incur a penalty of eight hundred dollars.

Officers to be set down by departing aircraft or ship, etc.

174. Where an aircraft or ship departing from Trinidad and Tobago does not bring to at the proper boarding station for setting down Officers, or for any other purpose required by the Customs laws, or departs on a flight or voyage with an Officer on board without the assent of the Officer, the master shall incur a penalty of four thousand dollars.

PART IX

COASTING TRADE

Definition.

175. Except as provided in section 176, all trade by sea or by air from one part of Trinidad and Tobago to another part shall be deemed to be coasting trade, and all aircraft and ships while employed therein shall be deemed to be coasting aircraft and coasting ships, and if any doubt at any time arises as to what, or to or from what parts of Trinidad and Tobago shall be deemed a passage by sea, the President may determine and direct in what cases the trade by water from one port or place in Trinidad and Tobago to another shall or shall not be deemed a trade by sea within the meaning of the Customs laws.

Exception in regard to aircraft and ships from places outside Trinidad and Tobago.

176. Notwithstanding any provisions in the Customs laws to the contrary, the proper Officer may, on the arrival from a place outside Trinidad and Tobago of an aircraft or ship having on board cargo intended to be delivered at more than one port in Trinidad and Tobago, permit the aircraft or ship to convey goods from any port at which such aircraft or ship shall partially discharge her cargo to her port or ports of destination in Trinidad and Tobago for

delivery there, upon the complete separation of such goods from the inward cargo still on board being effected to the satisfaction of the proper Officer, but the conveyance of goods from one port to another shall not constitute the aircraft or ship a coasting aircraft or coasting ship within the meaning of the Customs laws. The loading, unloading and conveyance of goods under this section shall be subject to any Regulations made under this Act and to such conditions as the Comptroller may impose, and if any goods are loaded, unloaded, conveyed or dealt with contrary to such regulations or conditions, they shall be forfeited, and the master of the aircraft or ship shall incur a penalty of eight hundred dollars.

Licence for coasting ship.

177. No ship may trade coastwise within Trinidad and Tobago unless she is provided with a licence in the prescribed form issued by the Comptroller on payment of the fees required to be paid for a drogher's certificate, issued under section 4 of the Droghers Act, which licence shall expire on the 31st of December in each year. Every ship trading contrary to this section shall be forfeited, and the master of the ship shall incur a penalty of four thousand dollars.

Ch. 50:07.
Form C51.

Coasting ship to display name and number.

178. Every ship trading coastwise shall have her name and the number of her licence painted on each bow in letters of not less than fifteen centimetres high and of proportionate width, in white on a dark ground or in black on a light ground. The master of every ship in respect of which this section is contravened shall incur a penalty of one hundred dollars, and the ship may be seized by any Officer and detained until the penalty is paid.

Coasting aircraft or ship to take only coastwise cargo.
Form C53.

179. No goods shall be carried in any coasting aircraft or ship except such are loaded at some port or place in Trinidad and Tobago to be carried coastwise, and no tobacco, the produce of Trinidad and Tobago shall be carried in any coasting aircraft or ship unless accompanied by a permit granted by the proper Officer.

Offences.

180. Where—

(a) a coasting aircraft or ship deviates from its flight or voyage unless forced by unavoidable circumstances, the proof whereof shall lie on the master of the aircraft or ship;

(b) the master of any coasting aircraft or ship which has deviated from its flight or voyage or has taken on board any wrecked or other goods or discharged any goods in the course of the flight or voyage from one part of Trinidad and Tobago to another does not enter an account of the circumstances and of any goods so taken on board or discharged in the cargo book required to be kept by this Act; or

(c) the master of such an aircraft or ship does not proceed forthwith directly to the nearest port in Trinidad and Tobago and declare and explain the matters mentioned in paragraphs *(a)* and *(b)* to the satisfaction of the proper Officer or does not deliver all goods so taken on board into the care of the Officer,

the master shall incur a penalty of four thousand dollars, and the aircraft or ship may be seized by any Officer and detained until the penalty is paid.

Special conditions as to certain goods.

181. Tobacco, cigars, cigarillos, cigarettes, wines and spirits (except spirits the produce of Trinidad and Tobago removed under the Excise laws or with the permission of the Comptroller, and tobacco the produce of Trinidad and Tobago accompanied by a permit granted by the proper Officer of the Ward in which it was grown), shall not be put on board any aircraft or ship for carriage coastwise except at an approved place of loading or sufferance wharf and in the presence or with the authority of an Officer, and if any such goods are put on board contrary to this section, or if any attempt is made so to put them, the goods shall be forfeited.

Coastwise cargo not to be put on board, Saturdays, etc. [14 of 1975].

182. Any goods which are discharged from any aircraft or ship arriving coastwise, or from any vessel into which the goods have been put to be landed, or are put on board or are put into any vessel to be water-borne, or are water-borne to be put on board any aircraft or ship for carriage coastwise on Saturdays, Sundays or public holidays, or except between six o'clock in the morning and six o'clock in the afternoon on any other day, save with the

written permission of the Comptroller, shall be forfeited, and the master of the aircraft, ship or vessel shall incur a penalty of five hundred dollars, and the aircraft, ship or vessel may be seized by any officer and detained until the penalty is paid.

Prohibited goods.

183. Any person who puts on board any coasting aircraft or ship, or puts off, or puts into any vessel to be put on board any coasting aircraft or ship, or brings to any aerodrome, Customs area, quay, wharf or any place whatever in Trinidad and Tobago for carriage coastwise or carries coastwise any goods prohibited to be carried coastwise, or any goods the carriage coastwise of which is restricted contrary to such restriction, or attempts to perform, or is knowingly concerned in the performance of any of the aforesaid acts, shall incur a penalty of eight thousand dollars, and all the goods shall be forfeited.

Master to keep cargo book.

184. The master of every coasting aircraft or ship shall keep, or cause to be kept, a cargo book, stating the name of the aircraft or ship, the master, and the port to which the aircraft or ship belongs, and of the port or place to which it is bound on each flight or voyage and, unless the Comptroller otherwise directs, shall at every port or place of loading enter in the book the name of the port or place, and an account of all goods there taken on board the aircraft or ship, stating the descriptions of the packages, and the quantities and descriptions of any goods stowed loose, and the names of the respective consignors and consignees, and shall at every port or place of discharge of the goods note the respective days on which they, or any of them, are delivered out of the aircraft or ship, and the respective times of departure from every port or place of loading and of arrival at every port or place of discharge.

Master to produce cargo book on demand.

185. The master of every coasting aircraft or ship shall, on demand, produce the cargo book for the inspection of any Officer, who shall be at liberty to make any note or remark therein; and if upon examination any package entered in the cargo book as containing imported goods is found not to contain such goods, the package with its contents shall be forfeited; or if any package is found to contain imported goods not entered in such book, the goods shall be forfeited.

Penalty for failure to keep cargo book correctly.

186. Where a master fails correctly to keep or cause to be correctly kept a cargo book, or to produce it, or where at any time there is found on board an aircraft or ship any goods not entered in the cargo book as loaded, or any goods noted as delivered, or where any goods entered as loaded and not noted as delivered are not on board, the master of the aircraft or ship shall incur a penalty of eight hundred dollars, and the aircraft or ship may be seized by an Officer and detained until such penalty is paid.

President may impose special conditions.

187. Notwithstanding any other provisions contained in this Act the President may by Notification require the masters or agents of all or any coasting aircraft or ship or ships to deliver to the Comptroller prior to the departure from any port or place of such aircraft or ship or ships, an account of all cargo and stores taken on board, in such manner as may be specified in the Notification; and if any coasting aircraft or ship departs contrary to a Notification the master and owner shall each incur a penalty of two thousand dollars.

Form of cargo book.

188. The cargo book shall be in the prescribed form, and shall contain such particulars in addition to, or in lieu of the particulars required by sections 184 to 187 as the form prescribed shall indicate or require; and if the cargo book is not in the form prescribed, the master of the aircraft or ship shall incur a penalty of four hundred dollars, and the aircraft or ship may be seized by an Officer and detained until such penalty is paid.

Coastwise passengers, etc.

189. The carriage of passengers, officers and crew coastwise, whether in a coasting aircraft or ship or not, shall be subject to any Regulations made under this Act.

Master to deliver cargo book to Officer before departure.

190. Before any coasting aircraft or ship departs from her port or place of loading, her cargo book containing the several particulars required by this Act, and signed by the master shall be delivered to the proper Officer, who shall return it dated and signed by him, and the cargo book shall be the clearance of the aircraft or ship for the voyage; and a master who fails to deliver the cargo book shall incur a penalty of eight hundred dollars, and the aircraft or ship may be seized by an Officer and detained until the penalty is paid.

Procedure where no officer is stationed.

191. A coasting aircraft or ship taking cargo on board at a place where no Officer is stationed to be carried coastwise may depart from that place without delivering the cargo book, on condition that the master of the aircraft or ship produces the cargo book to the proper Officer at the first place where an Officer is stationed at which the aircraft or ship arrives after loading, and the Officer shall thereupon sign such book, if satisfied as to its correctness.

Master to deliver cargo book on arrival.

192. Immediately after the arrival of any coasting aircraft or ship at her port or place of discharge and before any goods are unloaded, the cargo book with the name of the place or wharf where the cargo is to be discharged noted thereon shall be delivered to the proper Officer, who shall note thereon the date of delivery; but a coasting aircraft or ship having cargo duly loaded to be carried coastwise may discharge at a place where no Officer is stationed without delivering the cargo book as required by this section, on condition that the cargo book, containing an account of the cargo so discharged, is produced to the proper Officer at the first place where an Officer is stationed at which the aircraft or ship arrives after discharging; and if any goods are unloaded or if any goods are loaded on board any aircraft or ship and carried coastwise, or are brought to any port or place in Trinidad and Tobago for that purpose, contrary to the Customs laws, the goods shall be forfeited.

Comptroller may vary procedure. [3 of 1955].

193. Notwithstanding anything contained in the preceding sections of this Act, the Comptroller may permit the loading and clearance and the entry and unloading of any coasting aircraft or ship and goods under such regulations or conditions as he may make or direct.

Cargo book, etc., to be delivered to Officer on demand. [3 of 1955].

194. An Officer may go on board any coasting aircraft or ship in any part or place in Trinidad and Tobago or on any coasting ship at any period of her voyage, and search the aircraft or ship and examine all goods on board, and all goods then being loaded or unloaded, and demand all books or documents which ought to be on board the aircraft or ship, and may require all or any of the books or documents to be brought to him for inspection, and the master shall answer all questions concerning the aircraft or ship and its cargo, officer, crew, passengers and the flight or voyage as

may be put to him by the Officer; and if the master refuses to produce the books or documents on demand, or to bring them to the Officer when required, he shall incur a penalty of eight hundred dollars, and the aircraft or ship may be seized by any Officer and detained until the penalty is paid.

Coasting aircraft or ship may be entered outward in certain cases.

195. The Comptroller may, subject to such conditions as he may require to be observed, permit the master of any aircraft or ship bringing any goods coastwise to an approved port to enter such aircraft or ship and goods or any of them outwards for exportation without first discharging the same.

PART X

PREVENTION OF SMUGGLING

Penalty on persons found on board smuggling ships.

196. Where an aircraft or ship is found or discovered to have been within or over Trinidad and Tobago and—

(a) has any secret or disguised place adapted for concealing goods or any device adapted for running goods;

(b) has, or has had, on board or in any manner attached thereto, or is conveying or has conveyed in any manner any goods imported contrary to the Customs laws;

(c) from which any part of the contents of the aircraft or ship has been thrown overboard to prevent seizure; or

(d) has on board any goods which have been staved or destroyed to prevent seizure,

every person who is found or discovered to have been on board the aircraft or ship shall incur a penalty of four thousand dollars, and all the goods shall be forfeited; but no person shall be liable to conviction under this section unless there is reasonable cause to believe that he was concerned in or privy to the illegal act or thing proved to have been committed.

Smuggling ships under 250 tonnes forfeited.

197. Every ship of less than two hundred and fifty tonnes burden on board which, or in respect of which, any offence against section 196 is committed shall be forfeited.

Penalty on smuggling aircraft and ships of 250 tonnes or more. [3 of 1955].

198. (1) Where an aircraft or ship on board which, or in respect of which, an offence against section 196 has been committed exceeds two hundred and fifty tonnes burden, the aircraft or ship shall not be forfeited for such offence, but the following provisions shall apply:

(a) the Comptroller may, subject to appeal to the President, fine the aircraft or ship in any sum, not exceeding two thousand dollars, in any case where in his opinion a responsible officer (as hereinafter defined) of the aircraft or ship is implicated either actually or by neglect;

(b) for the purpose of enforcing a fine imposed under paragraph *(a)*, the Comptroller may require the deposit in his hands, at the port where the aircraft or ship is, of such sum, not exceeding two thousand dollars, as he may think right, pending the ultimate decision, and in default of payment of the deposit the Comptroller may withhold clearance and detain the aircraft or ship;

(c) in any case where the Comptroller considers that the fine of two thousand dollars will not be an adequate penalty against the aircraft or ship for the offence committed thereon, he take proceedings for condemnation of the aircraft or ship in a penalty not exceeding twenty thousand dollars, at the discretion of the Court, and for this purpose the Comptroller may, as to any aircraft or ship referred to in this section, require the deposit in his hands as mentioned above of a sum not exceeding twenty thousand dollars, to abide the decision of the Court, and in default of payment of the deposit the Comptroller may withhold clearance and detain such aircraft or ship;

(d) no claim shall be made against the Comptroller for damages in respect of the payment of any deposit, or the detention of any aircraft or ship under this section.

(2) In this section—

the expression "responsible officer" includes the master, mates and engineers of any ship, and in the case of a ship carrying a passenger certificate, the purser or chief steward, and in the case of an aircraft, the pilot, navigator, chief steward or chief engineer;

the expression "neglect" includes cases where goods unowned by any of the crew are discovered in a place or places in which they could not reasonably have been put or remained if the responsible officer or officers having supervision of such place or places had exercised proper care at the time of the loading of the aircraft or ship or subsequently.

Ship forfeited for offence during chase.

199. Where a ship within Trinidad and Tobago, does not bring to upon the proper signal made by any vessel or boat in the service of the Customs or otherwise in the service of the State, whereupon chase is given, and where any person on board the ship, during chase or before the ship brings to or upon bringing to, throws overboard any part of her contents, or staves or destroys any part thereof to prevent seizure, the ship shall be forfeited.

Penalty for not bringing to.

200. When an aircraft or ship liable to seizure or examination under the Customs laws does not bring to when required to do so and to remain for such period as the boarding Officer may require, the master of the aircraft or ship shall incur a penalty of four thousand dollars.

Offences by smugglers, etc., against Officers.

201. (1) Any person who maliciously shoots at an aircraft or ship in the service of the Customs, or maliciously shoots at, maims or wounds an Officer in the execution of his office or duty, or with violence commits any of the offences mentioned in subsection (4), and any person aiding, abetting or assisting therein is liable on conviction on indictment to imprisonment for fifteen years.

(2) Any person engaged, or who has been engaged, in the commission of any offence against the Customs laws, armed with firearms or other offensive weapons or, whether so armed or not, so disguised in any way, or being so armed or disguised is

found with any goods liable to forfeiture under the Customs laws is liable on conviction on indictment to imprisonment for three years.

(3) Any person who by any means procures or hires, or deputes or authorises any other person to procure or hire any person to assist in any evasion of the Customs laws, is liable to imprisonment for twelve months.

(4) Any person who staves, breaks, or destroys any goods to prevent seizure thereof by an Officer or other person authorised to seize such goods, or rescues, or staves, breaks or destroys to prevent the securing thereof of any goods seized by an Officer or other person authorised to seize such goods, or rescues any person apprehended for any offence punishable by a pecuniary penalty or imprisonment under the Customs laws, or prevents the apprehension of such a person, or obstructs any Officer going, remaining or returning from on board an aircraft or ship within Trinidad and Tobago, or in searching an aircraft or ship, or in searching a person liable to be searched under the Customs laws, or in seizing any goods liable to forfeiture, or otherwise acting in the execution of his duty, or attempts or endeavours to commit, or aids, abets or assists in the commission of any of the offences mentioned in this subsection, shall for each such offence incur a penalty of four thousand dollars.

(5) Any person who, not being an Officer, takes or assumes the name, designation, appearance or character of an Officer for the purpose of thereby obtaining admission into any aircraft, ship, house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, is liable to imprisonment for three months, in addition to any other punishment to which he may be liable for the offence.

(6) In this section "violence" means any criminal force or harm to any person, or any criminal mischief to any property, or any threat or offer of such force, harm or mischief, or the carrying or use of deadly, dangerous or offensive weapons in such a manner

that terror is likely to be caused to any person, or such conduct as is likely to cause in any person a reasonable apprehension of criminal force, harm or mischief to them or to their property.

Penalty for signalling to smuggling aircraft or ship.

202. (1) Any person who makes or causes to be made, or aids, or assists in making any signal in or on board or from any aircraft or ship, or on or from any part of Trinidad and Tobago, for the purpose of giving notice to any person on board any smuggling aircraft or ship, whether the person on board of the aircraft or ship is or is not within distance to notice the signal, is liable to imprisonment, for twelve months.

(2) When a person is charged with having made or caused to be made, or with aiding or assisting in making a signal to which subsection (1) refers, the burden of proof that the signal so charged as having been made with intent and for the purpose of giving notice as referred to in subsection (1) was not made with that intent and for that purpose shall be upon the defendant against whom the charge is made.

(3) Any person may prevent any signal being made contrary to subsection (1), and may go upon any lands for that purpose, without being liable to any indictment, suit or action for the same.

(4) For the purposes of this section any ship to which a signal is made as aforesaid, and which changes its course or, if at anchor, weighs anchor, or from which any signal is made, following any signal made from an aircraft or ship or any part of Trinidad and Tobago shall, for the purposes of this section be deemed to be a smuggling ship, unless the contrary is proved.

Penalty for interfering with Customs gear.

203. Any person who cuts away, casts adrift, removes, alters, defaces, sinks or destroys, or in any other way injures or conceals any aircraft, ship, buoy, anchor, chain, rope or mark in the charge of or used by any person for the prevention of smuggling, or in or for the use of the service of the Customs, shall incur a penalty of two thousand dollars.

Intermeddling with goods found floating.

204. Any person who, not being an Officer, intermeddles with or takes up any spirits or any goods prohibited to be imported or exported, being in packages found floating upon or sunk into the sea, shall incur a penalty of eight hundred dollars, and the spirits or goods shall be forfeited.

Writs of assistance. [13 of 1976 34 of 1996].

205. (1) The High Court may on an application by the Comptroller issue a writ of assistance.

(2) A writ of assistance issued pursuant to subsection (1) shall continue in force until cancelled by the High Court on an application by the Comptroller.

(3) Any Officer in possession of a writ of assistance issued pursuant to subsection (1) may, at any time during the day or night, enter into and search any house, shop, cellar, warehouse, room or any other place including any place where documents relating to uncustomed or prohibited goods are reasonbly expected to be found and, in case of resistance, break open doors, chests, trunks and other packages for the purpose of seizing and bringing away any uncustomed or prohibited goods or any books or documents relating thereto; and any goods, books or documents seized shall be securely kept in a State warehouse.

Search warrant. [34 of 1996].

206. If an Officer has reasonable cause to suspect that any uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, are harboured, kept or concealed in a house or other place in Trinidad and Tobago, including any place where documents relating to uncustomed or prohibited goods are reasonably expected to be found and it is made to appear by information on oath before a Magistrate or Justice in Trinidad and Tobago, the Magistrate or Justice may by special warrant under his hand authorise the Officer to enter and search the house or other place, by day or by night, and seize and carry away any uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods as may be found therein; and the Officer may, in case of resistance, break open any door, and force and remove any other impediment or obstruction to such entry, search or seizure.

Officer may stop carriage.

207. An Officer may upon reasonable suspicion stop and examine any carriage to ascertain whether any uncustomed or prohibited goods are contained therein; and, if none are found, the Officer shall not on account of such stoppage and examination be liable to any prosecution or action at law; and any person driving or conducting a carriage who refuses to stop or allow such examination when required by an Officer shall incur a penalty of four thousand dollars.

Officer may patrol freely, etc.

208. An Officer, when on duty, and having the authority of the Comptroller, may patrol upon and pass freely either on foot or otherwise along and over and enter any part of Trinidad and Tobago other than a dwelling house or other building and an Officer so proceeding shall not be liable to any indictment, action or suit for so doing.

Officer may moor patrol craft.

209. The Officer in charge of an aircraft or ship employed for the prevention of smuggling may land or haul the aircraft or ship upon any part of Trinidad and Tobago which shall be deemed most convenient for that purpose, and moor the aircraft or ship on any part of Trinidad and Tobago, and continue the aircraft or ship so moored for such time as he shall deem necessary and proper; and the Officer shall not be liable to any indictment, action or suit for so doing.

PART XI

GENERAL

General penalty.

210. Save as otherwise provided in section 211, a person who is convicted of an offence against the Customs laws for which no specific penalty is provided shall incur a penalty of two thousand dollars.

Penalty in cases of forfeiture.

211. Where an aircraft, ship, carriage or goods become liable to forfeiture under the Customs laws, any person who is knowingly concerned in the act or omission which renders them liable to forfeiture shall be guilty of an offence against this Act, and shall incur the penalty provided by this Act in respect of the offence or,

where no penalty is provided, shall incur a penalty of four thousand dollars, or treble the value of any goods seized, at the election of the Comptroller; and any such person may be arrested and detained by an Officer, and taken before a Magistrate to be dealt with according to law; but no person may be arrested whilst actually on board any aircraft or ship in the service of a foreign State or country.

Penalty for false declaration, etc. [25 of 1989 34 of 1996].

212. Any person who—

(a) in any matter relating to the Customs, or under the control or management of the Comptroller, makes and subscribes, or causes to be made and subscribed, any false declaration, or makes or signs, or causes to be made or signed any declaration, certificate or other instrument required to be verified by signature only which is false in any particular;

(b) makes or signs any declaration made for the consideration of the Comptroller or any other application presented to him which is untrue in any particular;

(c) being a person required by the Customs laws to answer questions put to him by an Officer, refuses to answer such questions or answers untruly any questions put to him by an Officer acting in the execution of his duty;

(d) counterfeits, falsifies or wilfully uses, when counterfeited or falsified, any document required by the Customs laws or by the Comptroller, or required to be submitted to the Comptroller under any other law or used in the transaction of any business or matter relating to the Customs;

(e) alters any document after it has been officially issued, or counterfeits the seal, signature, initials or other mark of or used by an Officer for the verification of any such document or any other purpose in the conduct of business relating to Customs or under the control or management of the Comptroller;

(f) on any document required for the purposes of the Customs laws or required to be submitted to the Comptroller under any other law, counterfeits or imitates the seal, signature, initials or other marks of, or made use of by another person, whether or not with the consent of that other person,

shall incur a penalty of one hundred and twenty-five thousand dollars.

Penalty for evading Customs laws regarding imported or exported goods. [25 of 1989 17 of 2007].

213. Any person who—

(a) imports or brings or is concerned in importing or bringing into Trinidad and Tobago any prohibited goods, or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the goods are unloaded or not;

(b) unloads, or assists or is otherwise concerned in unloading any goods which are prohibited, or any goods which are restricted and are imported contrary to such restriction;

(c) knowingly harbours, keeps or conceals, or knowingly permits or suffers, or causes or procures to be harboured, kept or concealed any prohibited, restricted or uncustomed goods;

(d) knowingly acquires possession of or is in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any goods with intent to defraud the State of any duties thereon, or to evade any prohibition or restriction of or applicable to the goods;

(e) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any import or export duties of Customs, or of the laws and restrictions of the Customs relating to the importation, unloading, warehousing, delivery, removal, loading and exportation of goods;

(f) sells, offers for sale or exposes for sale any goods which he knows to be prohibited or restricted,

shall, notwithstanding sections 248 and 249, incur a penalty—

(i) on summary conviction in the case of a first offence, to a fine of fifty thousand dollars or treble the value of the goods, whichever is the greater, and to imprisonment for a term of eight years,

(ii) on summary conviction in the case of a second or subsequent offence, to a fine of one hundred thousand dollars or treble the value of the goods, whichever is the greater, and to imprisonment for a term of fifteen years; and

(iii) on conviction on indictment, to imprisonment for a term of twenty years.

Penalty in relation to concealed goods, etc. [25 of 1989 17 of 2007].

214. Any person who imports or exports, or causes to be imported or exported, or attempts to import or export any goods concealed in any way, or packed in any package or parcel (whether there are any other goods in the package or parcel or not) in a manner calculated to deceive the Officers of Customs or any package containing goods not corresponding with the entry thereof shall, and notwithstanding sections 248 and 249—

(a) on summary conviction, incur a penalty of fifty thousand dollars or treble the value of the goods contained in such package, whichever is the greater, and to imprisonment for a term of eight years;

(b) on conviction on indictment, be liable to imprisonment for a term of twenty years,

and in either case, the goods shall be forfeited.

Power of Comptroller to purchase goods in certain cases.

215. (1) Notwithstanding section 214, if, upon the examination of any imported goods, which are chargeable with duty upon the value thereof, it appears to the Comptroller that the value of such goods as declared by the importer and according to which duty has been or is sought to be paid is not the true value thereof, the Comptroller may detain the goods, in which case he

shall give notice in writing to the importer of the detention of the goods, and of the value thereof as estimated by him either by delivering such notice personally, or by transmitting the same by post to the importer, addressed to him at his place of abode or business, as stated in his entry.

(2) The Comptroller shall, within fifteen days after the detention of the goods, determine either that the goods are or may be correctly entered according to the value declared by the importer and permit the same to be delivered, or to retain the same for the public use of the State, in which latter case he shall cause the value at which the goods were declared by the importer, together with an addition of ten per cent, and the duties already paid to be paid to the importer in full satisfaction for such goods; or he may permit any person, on his application for that purpose, to enter the goods according to such value and on such terms as he may direct.

(3) Goods retained pursuant to subsection (2) shall be disposed of for the benefit of the State, and if the proceeds arising therefrom, in case of sale, exceed the sums so paid, and all charges incurred by the State, the surplus shall be disposed of as the President may direct.

Officer taking unauthorised fees, etc.

216. An Officer who, otherwise than with the approval of the President or the Comptroller, accepts any fee, perquisite or reward, whether pecuniary or otherwise, directly or indirectly, from any person on account of anything done or to be done by him, or omitted to be done by him, in or in any way relating to his office or employment, is liable to be dismissed from his office; and any person who gives, offers or promises to give any such fee, perquisite or reward, shall incur a penalty of four thousand dollars.

Collusive seizure, bribery, etc.

217. Any Officer who makes a collusive seizure, or delivers up, or makes an agreement to deliver up or not to seize an aircraft, ship, carriage or goods liable to forfeiture, or takes a bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, or conspires or connives with any person to commit an offence against the Customs laws for the purpose of seizing an aircraft, ship, carriage or goods, and obtaining any reward for such seizure or otherwise, shall incur a

penalty of twenty thousand dollars, and be rendered incapable of holding any office in the service of the Government of Trinidad and Tobago, and any person who gives or offers, or promises to give or procure to be given, any bribe, recompense or reward to, or makes any collusive agreement with an Officer to induce him in any way to neglect his duty, or to do, conceal or connive at any act whereby any provisions of the Customs laws may be evaded, shall incur a penalty of twenty thousand dollars.

Offering goods for sale under pretence that they are smuggled.

218. Where a person offers for sale any goods under pretence that they are prohibited, or have been unloaded and removed without payment of duties, the goods (although not liable to any duties, or prohibited) shall be forfeited.

General provisions as to forfeiture.

219. Subject to section 198, all aircraft, ships and carriages, together with all animals and things made use of in the importation, attempted importation, landing, removal, conveyance, exportation or attempted exportation of any uncustomed, prohibited or restricted goods, or any goods liable to forfeiture under the Customs laws shall be forfeited; and all aircraft, ships, carriages and goods together with all animals and things liable to forfeiture, and all persons liable to be detained for any offence under the Customs laws or under any written law whereby Officers are authorised to make seizures or detentions, shall or may be seized or detained in any place, either upon land or water, by any person duly employed for the prevention of smuggling, or by any person having authority from the Comptroller to seize or detain them, and all aircraft, ships, carriages and goods, together with all animals and things so seized, shall forthwith be delivered into the care of the Comptroller; and the forfeiture of any aircraft, ship, carriage, animal or thing shall be deemed to include the tackle, apparel and furniture thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

Procedure on seizure.

220. (1) Whenever a seizure is made, unless in the possession of or in the presence of the offender, master or owner, as forfeited under the Customs laws, or under any written law by which Officers are empowered to make seizures, the seizing Officer shall give notice in writing of the seizure and of the grounds thereof to

the master or owner of the aircraft, ship, carriage, goods, animals or things seized, if known, either by delivering it to him personally, or by letter addressed to him, and transmitted by post to, or delivered at, his usual place of abode or business, if known; and all seizures made under the Customs laws or under any written law by which Officers are empowered to make seizures shall be deemed and taken to be condemned, and may be sold or otherwise disposed of in such manner as the President may direct, unless the person from whom such seizure shall have been made, or the master or owner thereof, or some person authorised by him, within one calendar month from the day of seizure, gives notice in writing to the Comptroller that he claims the thing seized, whereupon proceedings shall be taken for the forfeiture and condemnation thereof; but if animals or perishable goods are seized, they may by direction of the Comptroller be sold forthwith by public auction, and the proceeds thereof retained to abide the result of any claim that may legally be made in respect thereof.

(2) Where proceedings are taken pursuant to subsection (1) for forfeiture and condemnation, the Magistrate may order delivery of the aircraft, ship, carriage, goods, animals or things seized to the claimant, on security being given for the payment to the Comptroller of the value thereof in case of condemnation.

Disposal of seizure.

221. All seizures whatsoever which shall have been made and condemned under the Customs laws, or any other written law by which seizures are authorised to be made by Officers, shall be disposed of in such manner as the President may direct.

Limit of penalty.

222. Where a penalty is prescribed for the commission of an offence under this Act, the offence shall be punishable by a penalty not exceeding the penalty so prescribed; but where by reason of the commission of an offence the payment of any Customs duty has or might have been evaded, the penalty imposed shall, unless the Court for special reasons thinks fit to order otherwise, and without prejudice to the power of the Court to impose a greater penalty, be not less than treble the amount of duty payable.

President may restore seizure, etc.

223. When a seizure has been made, or a fine or penalty incurred or inflicted, or a person committed to prison for any offence against the Customs laws, the President may direct restoration of the seizure, whether condemnation has taken place or not, or waive or compound proceedings, or mitigate or remit the fine or penalty, or release the person from confinement, either before or after conviction, on any terms and conditions, as he shall see fit.

Power of the Comptroller to impose fines, etc. [25 of 1989].

224. (1) Notwithstanding any of the provisions of this Act, where a person admits in the prescribed form that he has committed an offence against the Customs laws and requests in writing that the offence be dealt with under this section by the Comptroller, the Comptroller may, subject to the approval of the Minister, which may be signified from time to time by general directions to the Comptroller, at any time prior to the commencement of proceedings in a Court against the person for the offence—

(a) impose a fine, penalty and forfeiture but not including imprisonment, and not exceeding that prescribed for the offence; or

(b) mitigate or remit any fine or penalty or restore anything seized under the Customs laws.

(2) Nothing in this section shall affect any right conferred by any written law on any person to claim the goods in the case of a seizure, or to commence or require the commencement of legal proceedings at any time prior to the payment of the fine or penalty.

(3) In this section the expression "prescribed form" means the form set out in the Seventh Schedule.

Seventh Schedule.

Rewards.

225. The Comptroller may, with the approval of the President, reward any person who informs him of an offence against the Customs laws or assists in the recovery of a fine or penalty.

Steamship agents.

226. Where under the Customs laws any special procedure is described in regard to steamships, and where the owner of a steamship is not resident in Trinidad and Tobago, it shall be the duty of the master or owner of the steamship to appoint an agent in Trinidad and Tobago for the purpose of performing any act which

may under the Customs laws be performed by the agent of the master or owner of a steamship; and if the master or owner of a steamship fails to appoint an agent, and until such agent is appointed, or if such agent does not give security when so required to the satisfaction of the Comptroller for the due observance of the Customs laws, then the steamship shall be subject to the requirements of the Customs laws applicable to ships other than steamships, and on failure or omission to perform any such requirement, the owner or master shall be liable in respect of such failure or omission to all penalties that might be imposed upon them or either of them under the Customs laws if such ship were not a steamship.

Documents, form of.

227. Every document submitted to the Comptroller or his Officers for the purposes of the Customs laws shall be in such form as may be prescribed, if any, and shall contain the particulars required by such form or indicated therein.

Production of documents. [34 of 1996].

228. (1) An importer or exporter of goods or a person having an interest in the importation or exportation of such goods shall, on the written request made by an Officer, within three years—

(a) of the date of importation or exportation of the goods; or

(b) of the date of delivery of an entry relating to the goods to the proper Officer,

produce for the inspection of the Officer such documents relating to the goods as may be required within three months or such longer period as the officer may require not exceeding six months from the date of the written request.

(2) It shall be a defence under this section for a financial institution or insurance company to show that, owing to the particular nature of its business, it is not required to have such documents in its possession or under its control in the normal course of its business.

(3) An importer, exporter or the agent of such importer or exporter shall—

(a) answer every question put to him by the proper Officer relating to the importation or exportation of goods by the importer or exporter, including accompanied baggage; and

(b) subscribe to such declarations as the proper Officer may require regarding the weight, measure, strength, purchase price and any other information relating to such goods.

(4) Where an importer, an exporter, or a person having an interest in the importation or exportation of goods, neglects or refuses to provide the information or documents required under subsection (1) or to subscribe to a declaration as required under subsection (3), the Comptroller may—

(a) refuse entry or delivery of such goods;

(b) prevent the shipment of such goods;

(c) allow entry, delivery or shipment of the goods on such terms and conditions and upon the payment of such deposit as the Comptroller may determine.

(5) In this section, "a person having an interest in the importation or exportation of goods" includes—

(a) a financial institution which has advanced funds for the payment of goods;

(b) an insurance company which has issued a policy of insurance covering such goods.

Copies of documents to be submitted.

229. Where any person is required to submit a report, entry, declaration or other form for the purpose of the Customs laws, the Comptroller may require the person to submit as many copies thereof as he may consider necessary; and where the Comptroller requires invoices or certificates of origin, or both to be produced for any goods imported or exported, he may require the invoices or certificates of origin, or both, to be submitted in duplicate, and may retain the duplicates or, if the invoices or certificates of origin, or both, are not submitted in duplicate, he may retain the originals.

Translation.

230. Where a document required for the purposes of the Customs laws contains any words not in the English language, the person required to produce such document shall produce therewith a correct translation thereof in English.

Samples.

231. An Officer may on the entry of any goods, or at any time afterwards, take samples of the goods for such purpose as the Comptroller may consider necessary, and the samples shall be disposed of and accounted for in such manner as the Comptroller may direct.

Goods to be handled by owner.

232. The unloading, loading and removal of goods and bringing them to the proper place for examination and weighing, putting them into scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or put on board an exporting aircraft or ship, shall be performed by or at the expense of the owner of the goods; and the owner shall unpack, sort, pile or otherwise prepare the goods either before or after entry thereof in such manner as the proper Officer shall require to enable him to examine or take account of the same.

Samples for owner.

233. The Comptroller may direct what goods may be skipped in a Customs area or warehouse, or bulked, sorted, lotted, packed and repacked there, and the manner thereof, and direct in what manner and subject to what conditions the owner of any goods may take samples thereof; but no goods may in any such building or place be repacked into packages of a size in which they are prohibited to be imported or exported, unless express provision therefor is made by law.

Remission of duty on goods lost, etc.

234. Where any goods are lost or destroyed by unavoidable accident before they have been delivered out of the care of an Officer, either on board an aircraft or ship, or in removing, loading, unloading, or receiving into a Customs area or warehouse, or in the Customs area or warehouse, or in course of delivery therefrom, the Comptroller, if satisfied that the goods have not been and will not be consumed in Trinidad and Tobago, may remit or return the duties due or paid thereon, and any goods which may be abandoned by the owner thereof as not worth the duty while in the charge of an Officer may be destroyed or

otherwise disposed of as the Comptroller shall direct, at the cost and charges of such owner, and the Comptroller may thereupon remit or return the duties due or paid thereon.

Drawbacks on goods lost.

235. Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship for exportation or use as stores have, either before or after exportation, been destroyed by accident on board such aircraft or ship, any drawback or allowance payable on the goods shall be payable in the same manner as if the goods had been actually exported or used as stores.

Drawback on goods abandoned.

236. Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship for exportation or use as stores have been materially damaged on board such aircraft or ship, any drawback or allowance payable in respect of the goods shall, if they are with the consent of the Comptroller discharged in Trinidad and Tobago and abandoned to the State, be payable as if the goods had been actually exported or used as stores.

Modification of declaration.

237. The Comptroller may modify the form of declaration required under section 52 in such manner as he may think necessary for adapting it to the provisions of sections 235 and 236.

Authority to be produced by person acting for another. [5 of 1956].

238. (1) Whenever a person makes application to an Officer to transact any business on behalf of another person, the Officer may require the person so applying to produce a written authority from the person on whose behalf the application is made, and in default of the production of such authority may refuse to transact the business; and any document required by the Customs laws to be signed by a particular person, if signed by a person authorised as aforesaid on behalf of the person required to sign the same, shall be deemed for all purposes to be signed by the person required to sign the same; but the Comptroller may in his discretion refuse to allow any such application.

(2) Notwithstanding anything to the contrary contained in subsection (1), an Officer shall refuse to allow any application

under that subsection which is made by a person whom he knows to be acting in contravention of section 6 of the Customs Brokers and Customs Clerks Act. Ch. 78:03.

Penalty for purporting to act on behalf of others without authority. [5 of 1956].

239. Any person who purports to sign a document or to perform any other act required to be performed under the Customs laws on behalf of another person without being authorised by the other person to do so, shall incur a penalty of four hundred dollars; but a person shall not be convicted under this section if he proves either—

(i) that he had reasonable cause to believe and did in fact believe that he had lawful authority to sign or to perform such act; or

(ii) that he had reasonable cause to believe and did in fact believe that the person on whose behalf he purported to sign or to act would have consented to his so signing or acting.

Witnessing of signatures.

240. Where a document or declaration is required by the Customs laws to be signed in the presence of the Comptroller, or a particular Officer, if such document or declaration is signed in the presence of a witness whose signature is known to and who is approved by the Comptroller or the Officer who receives it, then in such case the document or declaration shall be as valid as if it had been signed in the presence of the Comptroller or the Officer in whose presence it is required to be signed.

Master to attend before Comptroller if so required.

241. Where under the Customs laws the master or agent of an aircraft or ship is required to answer questions put to him by the Comptroller or an Officer, and the aircraft or ship is within Trinidad and Tobago, and has not left her final position, anchorage or berth preparatory to leaving Trinidad and Tobago, the Comptroller or the Officer may require the master to attend before him at the office of the Comptroller or the Officer, and in such case the requirements of the Customs laws shall not be deemed to have been fulfilled unless the master does attend when so required; but the master may, with the consent of the Comptroller or the Officer, depute a senior officer of the aircraft or ship to attend for the purpose of answering the questions, and in such case, any reply

made to any question put to the senior officer by the Comptroller or the Officer shall for the purposes of section 212 be deemed to have been made by the person required to answer such questions.

Time of importation, etc., defined.

242. (1) If for any purpose of the Customs laws it becomes necessary to determine the precise time at which an importation of any goods shall be deemed to have had effect, the time shall be deemed to be the time at which the aircraft or ship importing the goods actually landed in Trinidad and Tobago or came within the waters thereof.

(2) If a question arises upon the arrival of an aircraft or ship at any port or place in Trinidad and Tobago in respect of any charge or allowance for the aircraft or ship, exclusive of cargo, the time of arrival shall be deemed to be the time at which such aircraft or ship is first boarded by a person in the employment of the State at that port or place.

(3) The time of exportation of any goods shall be deemed to be the time when the goods are put on board the exporting aircraft or ship, except in the case of goods prohibited to be exported, with reference to which the time of exportation shall be deemed to be the actual time at which the aircraft or ship departed from its final position, anchorage or berth within Trinidad and Tobago.

Special packages deemed separate articles.

243. All packages and coverings in which goods are imported or exported and which in the opinion of the Comptroller—

(a) are not the usual or proper packages or coverings for such goods; or

(b) are designed for separate use, other than as packages or coverings for the same or similar goods, subsequent to importation or exportation, as the case may be,

shall for all purposes of the Customs laws be deemed to be separate articles, except in cases where a contrary provision is made.

Power of arrest.

244. In addition to any other power of arrest or detention conferred by the Customs laws, an Officer may arrest and detain any person whom he finds committing an offence against the Customs laws, and take him before a Magistrate to be dealt with according to law.

Arrest after escape.

245. If a person liable to arrest under the Customs laws escapes from an Officer attempting to arrest him, or if an Officer is for any reason whatever unable or fails to arrest such a person, the person may afterwards be arrested and detained by an Officer at any place in Trinidad and Tobago within seven years from the time the offence was committed, and dealt with as mentioned above, as if he had been arrested at the time of committing the offence.

PART XII

LEGAL PROCEEDINGS

Prosecutions for Customs offences. [17 of 2007].

246. Subject to the provisions of the Customs laws, any offences under the Customs laws may be prosecuted, and any penalty or forfeiture imposed by the Customs laws may be sued for, prosecuted and recovered either summarily or in the High Court, and all rents, charges, expenses and duties, and all other sums of money whatsoever payable under the Customs laws may be recovered and enforced in the manner prescribed by the Summary Courts Act or under the Supreme Court of Judicature Act as may be applicable, or as near thereto as the circumstances of the case will permit, on the complaint of an Officer.

Ch. 4:20.
Ch. 4:01.

Proceedings to be taken within seven years.

247. Proceedings under the Customs laws may be commenced at any time within seven years after the date of the offence.

Alternative prison sentence. [17 of 2007].

248. Where a Court has imposed a penalty for an offence against the Customs laws and the penalty is not paid, the Court may order the defendant who is convicted of the offence, in default of payment of the penalty adjudged to be paid, to be imprisoned for a term of eight years, where the penalty does not exceed fifty thousand dollars, or a term of ten years where the penalty exceeds fifty thousand dollars.

Imprisonment for second offence.

249. Where a penalty of four thousand dollars or upwards has been incurred under the Customs laws and the defendant has previously been convicted of an offence against the Customs laws, or has previously incurred a pecuniary penalty or forfeiture under the Customs laws which has been enforced in any Court, the Court may, if it thinks fit, in lieu of ordering payment of a pecuniary penalty, order the defendant to be imprisoned for one year.

Limitation as to pleading.

250. The fact that any duties of Customs have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any proceeding under the Customs laws.

Place of offence.

251. Every offence under the Customs laws shall be deemed to have been committed and every cause of complaint to have arisen either in the place in which it actually was committed or arose, or in any place on land where the offender or person prosecuted may be or is brought.

Officer may prosecute.

252. An Officer may prosecute and conduct any information or other proceeding under the Customs laws in respect of any offence or penalty.

Costs.

253. In all proceedings under the Customs laws the same rules as to costs shall be observed as in proceedings between private persons.

Claims to seized goods to be in name of owner.

254. (1) No claim or appearance shall be entered to any information filed or exhibited for the forfeiture of any animal, carriage, aircraft, ship or goods seized for any cause of forfeiture in any Court unless the claim or appearance is made by or in the real name of the owner thereof, describing his place of residence and occupation; and if the claimant resides in Trinidad and Tobago, oath shall be made by him before the Court before which the information is exhibited, that the animal, carriage, aircraft, ship or goods were his property at the time of seizure; but if the person resides outside Trinidad and Tobago, then oath shall be made by the attorney by whom the claim or appearance has been entered that he has full authority from the claimant to make or enter it, and that to the best of his knowledge and belief the animal or other thing seized was at the time of seizure the *bona fide* property of the claimant; and on failure of making such proof of ownership the animal, carriage, aircraft, ship or goods shall be condemned, as if no claim or appearance had been made; and if the animal, carriage, aircraft, ship or goods is at the time of the seizure the *bona fide* property of a number of owners exceeding five, it shall not be necessary for more than two of them to enter such claim or appearance on the part of themselves and their co-owners, or to make oath as provided in this section; and if the animal, carriage,

aircraft, ship or goods is at the time of seizure the property of a company, the claim and appearance may be entered and oath made by the secretary or a director of the company.

(2) For the purpose of this section a company means a limited company registered in Trinidad and Tobago under the provisions of the Companies Act, but does not include any company or association of persons calling themselves a company not so registered.

Ch. 81:01.

Certificate of probable cause of seizure.

255. (1) Where an information or suit is commenced or brought to trial on account of the seizure of any animal, carriage, aircraft, ship or goods, or pursuant to any act done by an Officer in the execution or intended execution of his duty under the Customs laws, and the information or suit is dismissed, and it appears to the Court before whom the action was tried that there was probable cause for such seizure or act, the Judge or Magistrate, as the case may be, shall certify on the record that there was such probable cause, and in such case the person who made the seizure or performed the act shall not be liable to any action, indictment or other suit or prosecution on account of the seizure or act; and a copy of the certificate, verified by the signature of the officer of the Court, shall at the request of the Officer concerned be given to him, and it shall for all purposes be sufficient evidence of the certificate.

(2) Where an action, indictment or other suit or prosecution has been commenced and brought to trial against a person on account of any seizure or act to which subsection (1) refers (whether any information is brought to trial in respect of the same or not or, having been brought to trial, the Judge or Magistrate has not certified that there was a probable cause for the seizure or act) and a verdict has been given against the defendant, and the Court is satisfied that there was probable cause for the seizure or act, the plaintiff shall recover any things seized or the value thereof without costs of suit, but no conviction shall be recorded against the defendant.

PART XIII

PROOFS IN PROCEEDINGS

Onus of proof on defendant in certain cases.

256. (1) In any prosecution under the Customs laws, the proof that the proper duties have been paid in respect of any goods, or

that they have been lawfully imported or exported, or lawfully put into or out of any aircraft or ship, or lawfully transferred from one aircraft or ship to another aircraft or ship shall lie on the defendant.

(2) The averment that the Comptroller has elected that any particular penalty should be sued for or recovered, or that any goods thrown overboard, staved or destroyed were thrown overboard, staved or destroyed to prevent seizure, or that any person is an Officer, or that any person was employed for the prevention of smuggling, or that the offence was committed, or that any act was done within the limits of any port, or in the waters of Trinidad and Tobago, or over Trinidad and Tobago or, where the offence is committed in any port or place in Trinidad and Tobago, the naming of such port or place in any information or proceedings, shall be deemed sufficient, unless the defendant in any such case shall prove the contrary.

Evidence of Officers.

257. If upon any trial a question arises whether any person is an Officer, his own evidence thereof shall be deemed sufficient, and every such Officer shall be deemed a competent witness upon the trial of any suit or information on account of any seizure or penalty, notwithstanding such Officer may be entitled to any reward upon the conviction of the party charged in such suit or information.

Valuation of goods for penalty.

258. (1) In all cases where any penalty the amount of which is to be determined by the value of any goods is sued for under the Customs laws, such value shall, as regards proceedings in any Court, be estimated and taken according to the rate and price for which goods of the like kind but of the best quality upon which the duties of importation shall have been paid were sold at or about the time of the offence, or according to the rate and price for which the like kind of goods were sold in bond at or about the time of the offence, with the duties due thereon added to such rate or price in bond.

(2) A certificate under the hand of the Comptroller of the value of such goods shall be accepted by the Court as *prima facie* evidence of the value thereof.

Copies of documents valid.

259. (1) Where a book or document required by the Customs laws is required to be used as evidence in any Court as to the

transactions to which it refers, copies thereof certified by an Officer shall be admissible for that purpose, without production of the original.

(2) Certificates and copies of official documents purporting to be certified under the hand and seal or stamp of office of any of the principal officers of Customs and Excise in any Commonwealth country or of any diplomatic or consular officer or representative of the Government of Trinidad and Tobago in a foreign country, shall be received as *prima facie* evidence.

Proof of Order of President, etc.

260. Where at the trial of an issue touching any seizure, penalty or forfeiture, or other proceedings under the Customs laws or incident thereto, it is necessary to give proof of an Order issued by the President, Comptroller, or any person in the employment of the State, the order, or any letter or instructions referring thereto, shall be admitted and taken as sufficient evidence of such order, if any such document purports to be signed by any such functionary, or shall appear to have been officially printed or issued, unless the contrary be proved.

Certificate of condemnation.

261. Condemnation by any Court under the Customs laws may be proved in any Court, or before any competent tribunal, by the production of a certificate of such condemnation purporting to be signed by the officer of such Court.

PART XIV

MISCELLANEOUS

Effect of Air Navigation Orders in Council.

262. Where in any Order in Council applicable to Trinidad and Tobago made before 30th August 1962 in accordance with the provisions of the Air Navigation Acts 1920 and 1936 of the United Kingdom, or any amending Act, or in any Regulations made under any such Order in Council, any provision shall be made contrary to the Customs laws such provision shall have effect to the exclusion of the corresponding provision contained in the said laws.

Regulations. [2 of 1971 17 of 2007].

263. (1) The President may make Regulations for the better carrying out of the provisions of the Customs laws, and may, in such Regulations, prescribe fees, rents or charges to be paid in respect of any matter therein referred to.

(2) The Comptroller may by Notification appoint any building or place to be a private warehouse.

(3) The Comptroller may, by Notification published in the *Gazette*, appoint any place as a Customs area.

(4) The President may, by Notification published in the *Gazette*, appoint any place as a port and the Notification may contain such conditions or limitations as the President may think necessary.

(5) The Comptroller may issue Standing Orders to officers regulating the duties to be performed.

(6) The Comptroller may issue General Orders to officers in the form of rulings on the classification of goods in the First Schedule. First Schedule.

264. Subject to the provisions of this Act and any Regulations made thereunder, the Comptroller may from time to time prescribe forms required to be used for the purposes of the Customs laws. Forms.

265. The Comptroller may permit the entry, unloading, removal and loading of goods, and the report and clearance of aircraft and ships, in such form and manner as he may direct to meet the exigencies of any case to which the Customs laws may not be conveniently applicable. Discretionary power to Comptroller in special circumstances.

266. All ports, warehouses, sufferance wharves and boarding stations, approved as such at the commencement of this Act shall continue to be ports, warehouses, sufferance wharves and boarding stations, and all legal quays shall be deemed to be approved places of loading and unloading until the appointment thereof is revoked or varied under this Act. Existing warehouses, etc., to continue.

BONDS

267. (1) All bonds and other securities entered into by any person or persons for the performance of any condition, order or matter relative to the Customs or incident thereto shall be valid in law and upon breach of any of the conditions thereof may be sued and proceeded upon; all such bonds or securities shall be taken to or for the use of the State; and all bonds or securities given under the provisions of any Customs law by persons under twenty-one Bonds and securities relative to Customs.

years of age shall be valid; and it shall not be necessary for the validity of any of such bonds or securities that they shall be sealed or that they shall be signed or delivered in the presence of a witness or that they shall be prepared by an Attorney-at-law or that they shall be delivered as a speciality; and all such bonds may after the expiration of three years from the date thereof or from the time (if any) limited therein for the performance of the condition thereof be cancelled by or by the order of the Comptroller.

Surety under a bond to be deemed a principal debtor.

(2) Without prejudice to any rights of a surety under any bond required by any Customs law against the person for whom he is surety, a surety shall under the bond executed by him be deemed a principal debtor and not merely a surety and accordingly shall not be discharged nor shall his liability be affected by any giving of time for payment or by any omission to enforce the bond or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

Renewal of bond in certain cases.

(3) Whenever any person bound under a bond required by any Customs law—

(a) dies;

(b) becomes a bankrupt or enters into any arrangement for composition with or for the benefit of his creditors;

(c) departs from Trinidad and Tobago without leaving sufficient property therein to satisfy the whole amount for which he is bound; or

(d) for any other reason is in the opinion of the Comptroller unable or likely to be unable to satisfy the bond if called upon,

the Comptroller may if he thinks fit require a new bond to be executed in the same amount as the original bond.

Justifying as to means.

(4) The Comptroller may at any time during the continuance of a bond call upon the surety or sureties thereof to satisfy him as to means and for that purpose may require a statutory declaration justifying such means.

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FIRST SCHEDULE

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ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
°C	degree(s) Celsius
cc	*cubic centimetre(s)
cg	*centigram(s)
cm	centimetre(s)
cm^2	square centimetre(s)
cm^3	cubic centimetre(s)
cN	centinewton(s)
360°	360 degrees
DC	direct current
g	gram(s)
g.v.w.	gross vehicle weight
Hz	hertz
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt(s)-ampere(s)
kvar	kilovolt(s)-ampere(s)-reactive
kW	kilowatt(s)
kWh	kilowatt hour(s)
l	litre(s)
m	metre(s)
m-	meta-
m^2	square metre(s)
m^3	cubic metre(s)
µCi	microcurie
mg	milligram(s)
mm	millimetre(s)
m N	millinewton(s)
MPa	megapascal(s)
N	newton(s)
No.	number

L.R.O. 1/2009

o-	ortho-
p-	para-
t	tonne(s)
PVC	polyvinyl chloride
r.p.m. *	revolutions per minute
u	pieces/items
u(jeu/pack)	packs
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
%	per cent
x°	x degree(s)
2 u	pairs
12 u	dozens
1,000 u	thousands of pieces/items

Examples

1500 g/m^2	means one thousand five hundred grams per square metre
15°C	means fifteen degrees Celsius
1,000 kWh	means one thousand kilowatt hours
1,000 u	means thousands of pieces/items

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40. Rubber and articles thereof.

SECTION VIII

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

Chapter

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

SECTION IX

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

Chapter

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

SECTION X

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

Chapter

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

SECTION XI

TEXTILES AND TEXTILE ARTICLES

SECTION NOTES

Chapter

50. Silk.

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

52. Cotton.

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

54. Man-made filaments.

55. Man-made staple fibres.

56. Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof.

57. Carpets and other textile floor coverings.

58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.

59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.

60. Knitted or crocheted fabrics.

61. Articles of apparel and clothing accessories, knitted or crocheted.

62. Articles of apparel and clothing accessories, not knitted or crocheted.

63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

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

Chapter

64. Footwear, gaiters and the like; parts of such articles.

65. Headgear and parts thereof.

66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.

67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

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.

69. Ceramic products.

70. Glass and glassware.

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.

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

SECTION NOTES

Chapter

72. Iron and steel.

73. Articles of iron or steel.

74. Copper and articles thereof.

75. Nickel and articles thereof.

76. Aluminium and articles thereof.

77. *(Reserved for possible future use in the Harmonised System).*

78. Lead and articles thereof.

79. Zinc and articles thereof.

80. Tin and articles thereof.

81. Other base metals; cermets; articles thereof.

82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.

83. Miscellaneous articles of base metal.

SECTION XVI

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

SECTION NOTES

Chapter

84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.

85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

SECTION NOTES

Chapter

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

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

88. Aircraft, spacecraft, and parts thereof.

89. Ships, boats and floating structures.

SECTION XVIII

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

Chapters

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

91. Clocks and watches and parts thereof.

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

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter

93. Arms and ammunition; parts and accessories thereof.

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.

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

96. Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter

97. Works of art, collectors' pieces and antiques.

SECTION XXII

SPECIAL TRANSACTIONS

Chapter

98.98 Postal Packages, returned goods; other special transactions.

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED 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, in so far as this criterion is applicable.

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

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

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

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This 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 is not binding 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 this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

SCHEDULE OF RATES

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 the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 1

LIVE ANIMALS

Note:

1. This Chapter covers all live animals except—
   (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;
   (b) Cultures of micro-organisms and other products of heading 30.02; and
   (c) Animals of heading 95.08.

CHAPTER 1—*Continued*

LIVE ANIMALS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
01.01	**Live horses, asses, mules and hinnies.**		
0101.10.00	Pure-bred breeding animals	Free	kg and u
0101.90.00	Other	40%	kg and u
Ex0l0l.90.00	Race horses, not for breeding	2.5%	kg and u
01.02	**Live bovine animals.**		
0102.10.00	Pure-bred breeding animals:		
0102.10.10	Bulls	Free	kg and u
0102.10.20	Cows	Free	kg and u
0102.90.00	Other:		
0102.90.10	Bulls, for breeding	Free	kg and u
0102.90.20	Bulls, for rearing, weighing not more than 270 kg	Free	kg and u
0102.90.30	Other, bulls	40%	kg and u
0102.90.40	Cows, for breeding	Free	kg and u
0102.90.50	Cows, for rearing, weighing not more than 270 kg	Free	kg and u
0102.90.60	Other, cows	40%	kg and u
01.03	**Live swine.**		
0103.10.00	Pure-bred breeding animals	Free	kg and u
0103.90.00	Other:		
0103.91.00	Weighing less than 50 kg:		
0103.91.10	For breeding	Free	kg and u
0103.91.90	Other	40%	kg and u
0103.92.00	Weighing 50 kg or more:		
0103.92.10	For breeding	Free	kg and u
0103.92.90	Other	40%	kg and u
01.04	**Live sheep and goats.**		
0104.10.00	Sheep:		
0104.10.10	For breeding	Free	kg and u
0104.10.20	For rearing	40%	kg and u
0104.10.90	Other	40%	kg and u
0104.20.00	Goats:		
0104.20.10	For breeding	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0104.20.20	For rearing	40%	kg and u
0104.20.90	Other	40%	kg and u
01.05	**Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls.**		
0105.10.00	Weighing not more than 185 g:		
0105.11.00	Fowls of the species *Gallus domesticus*:		
0105.11.10	For breeding	Free	kg and u
0105.11.20	For rearing	40%	kg and u
0105.12.00	Turkeys:		
0105.12.10	For breeding	Free	kg and u
0105.12.20	For rearing	40%	kg and u
0105.19.00	Other:		
0105.19.10	For breeding	Free	kg and u
0105.19.20	For rearing	40%	kg and u
0105.19.90	Other	40%	kg and u
0105.90.00	Other:		
0105.92.00	Fowls of the species *Gallus domesticus*, weighing not more than 2,000 g:		
0105.92.10	Cocks for breeding	Free	kg and u
0105.92.20	Cocks for rearing	40%	kg and u
0105.92.30	Hens for breeding	Free	kg and u
0105.92.40	Hens for rearing	40%	kg and u
0105.93.00	Fowls of the species *Gallus domesticus*, weighing more than 2,000 g:		
0105.93.10	Cocks for breeding	Free	kg and u
0105.93.20	Cocks for rearing	40%	kg and u
0105.93.30	Hens for breeding	Free	kg and u
0105.93.40	Hens for rearing	40%	kg and u
0105.99.00	Other:		
0105.99.10	For breeding	Free	kg and u
0105.99.20	For rearing	40%	kg and u
0105.99.90	Other	40%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
01.06	**Other live animals.**		
	Mammals:		
0106.11.00	Primates:		
0106.11.10	Monkeys	40%	kg and u
0106.11.90	Other	40%	kg and u
0106.12.00	Whales, dolphins and porpoises (mammals of the order ***Cetacea***); manatees and dugongs (mammals of the order ***Sirenia***)	40%	kg and u
0106.19.00	Other	40%	kg and u
0106.20.00	Reptiles (including snakes and turtles):		
0106.20.10	Turtles	40%	kg and u
0106.20.90	Other	40%	kg and u
	Birds:		
0106.31.00	Birds of prey	40%	kg and u
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	40%	kg and u
0106.39.00	Other:		
0106.39.10	Pigeons	40%	kg and u
0106.39.90	Other birds	40%	kg and u
0106.90.00	Other:		
0106.90.10	Bees for breeding	Free	kg and u
0106.90.30	Dogs	40%	kg and u
0106.90.40	Cats	40%	kg and u
0106.90.90	Other	40%	kg and u

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

Note:

1. This Chapter does not cover—
   (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
   (b) Guts, bladders or stomachs of animals (heading 0504.00.00) or animal blood (heading 05.11 or 30.02); or
   (c) Animal fat, other than products of heading 0209.00.00 (Chapter 15).

CHAPTER 2—*Continued*

MEAT AND EDIBLE MEAT OFFAL

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
02.01	**Meat of bovine animals, fresh or chilled.**		
0201.10.00	Carcasses and half-carcasses	15%	kg
0201.20.00	Other cuts with bone in:		
0201.20.10	Brisket	15%	kg
0201.20.90	Other	15%	kg
0201.30.00	Boneless:		
0201.30.10	Tenderloin	15%	kg
0201.30.20	Sirloin	15%	kg
0201.30.30	Minced (Ground)	15%	kg
0201.30.90	Other	15%	kg
02.02	**Meat of bovine animals, frozen.**		
0202.10.00	Carcasses and half-carcasses	10%	kg
0202.20.00	Other cuts with bone in:		
0202.20.10	Brisket	15%	kg
0202.20.90	Other.	15%	kg
0202.30.00	Boneless:		
0202.30.10	Tenderloin	15%	kg
0202.30.20	Sirloin	15%	kg
0202.30.30	Minced (Ground)	15%	kg
0202.30.90	Other	15%	kg
02.03	**Meat of swine, fresh chilled or frozen.**		
	Fresh or chilled:		
0203.11.00	Carcasses and half-carcasses	40%	kg
0203.12.00	Hams, shoulders and cuts thereof with bone in ..	40%	kg
0203.19.00	Other	40%	kg
	Frozen:		
0203.21.00	Carcasses and half-carcasses	30%	kg
0203.22.00	Hams, shoulders and cuts thereof with bone in ..	40%	kg
0203.29.00	Other	40%	kg
02.04	**Meat of sheep or goats, fresh, chilled or frozen.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled	15%	kg
	Other meat of sheep, fresh or chilled:		
0204.21.00	Carcasses and half-carcasses	15%	kg
0204.22.00	Other cuts with bone in	15%	kg
0204.23.00	Boneless	15%	kg
0204.30.00	Carcasses and half-carcasses of lamb, frozen	10%	kg
	Other meat of sheep, frozen:		
0204.41.00	Carcasses and half-carcasses	15%	kg
0204.42.00	Other cuts with bone in	15%	kg
0204.43.00	Boneless	15%	kg
0204.50.00	Meat of goats	10%	kg
0205.00.00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen**	40%	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	5%	kg
	Of bovine animals, frozen:		
0206.21.00	Tongues	5%	kg
0206.22.00	Livers	5%	kg
0206.29.00	Other	5%	kg
0206.30.00	Of swine, fresh or chilled	5%	kg
	Of swine frozen:		
0206.41.00	Livers	5%	kg
0206.49.00	Other:		
0206.49.10	Pig trotters	5%	kg
0206.49.90	Other	5%	kg
0206.80.00	Other, fresh or chilled	5%	kg
0206.90.00	Other, frozen	5%	kg
02.07	**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Of fowls of the species *Gallus domesticus*:		
0207.11.00	Not cut in pieces, fresh or chilled	40%	kg
0207.12.00	Not cut in pieces, frozen	40%	kg
0207.13.00	Cuts and offal, fresh or chilled	40%	kg
0207.14.00	Cuts and offal, frozen:		
0207.14.10	Backs and necks	40%	kg
0207.14.20	Wings	40%	kg
0207.14.30	Livers	40%	kg
0207.14.90	Other	40%	kg
	Of turkeys:		
0207.24.00	Not cut in pieces, fresh or chilled	40%	kg
0207.25.00	Not cut in pieces, frozen	40%	kg
0207.26.00	Cuts and offal, fresh or chilled	40%	kg
0207.27.00	Cuts and offal, frozen:		
0207.27.10	Backs, necks and wings	40%	kg
0207.27.90	Other	40%	kg
0207.30.00	Of ducks, geese or guinea fowls:		
0207.32.00	Not cut in pieces, fresh or chilled	40%	kg
0207.33.00	Not cut in pieces, frozen	40%	kg
0207.34.00	Fatty livers, fresh or chilled	40%	kg
0207.35.00	Other, fresh or chilled	40%	kg
0207.36.00	Other, frozen	40%	kg
02.08	**Other meat and edible meat offal, fresh, chilled or frozen.**		
0208.10.00	Of rabbits or hares	40%	kg
0208.20.00	Frogs' legs	40%	kg
0208.30.00	Of primates	40%	kg and u
0208.40.00	Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*)	40%	kg
0208.50.00	Of reptiles (including snakes and turtles)	40%	kg
0208.90.00	Other:		
0208.90.10	Edible meat offal	40%	kg
0208.90.90	Other	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0209.00.00	**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked .....**	5%	kg
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	20%	kg
0210.12.00	Bellies (streaky) and cuts thereof:		
0210.12.10	Bacon	20%	kg
0210.12.90	Other	20%	kg
0210.19.00	Other:		
0210.19.10	Salted orinbrine	5%	kg
0210.19.90	Other	20%	kg
0210.20.00	Meat of bovine animals:		
0210.20.10	Salted or in brine	5%	kg
0210.20.20	Dried	20%	kg
0210.20.30	Smoked	20%	kg
	Other, including edible flours and meals of meat and meat offal:		
0210.91.00	Of primates	20%	kg
0210.92.00	Of whales, dolphins and porpoises (mammals of the order ***Cetacea***); of manatees and dugongs (mammals of the order ***Sirenia***).....	20%	kg
0210.93.00	Of reptiles (including snakes and turtles).....	20%	kg
0210.99.00	Other	20%	kg

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Notes:

1. This Chapter does not cover—
   (a) Mammals of heading 01.06;
   (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
   (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
   (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

CHAPTER 3—*Continued*

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
03.01	**Live Fish.**		
0301.10.00	Ornamental fish:		
0301.10.10	For breeding	Free	kg and u
0301.10.90	Other	40%	kg and u
	Other live fish:		
0301.91.00	Trout (***Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster***)	40%	kg
0301.92.00	Eels (***Anguilla spp***.)	40%	kg
0301.93.00	Carp	40%	kg
0301.99.00	Other:		
0301.99.10	For breeding	Free	kg
0301.99.90	Other	40%	kg
03.02	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**		
	Salmonidae, excluding livers and roes:		
0302.11.00	Trout (***Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster***)	40%	kg
0302.12.00	Pacific salmon (***Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus),*** Atlantic salmon ***(Salmo salar)*** and Danube salmon ***(Hucho hucho***)	40%	kg
0302.19.00	Other	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Flat fish (***Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae),*** excluding livers and roes:		
0302.21.00	Halibut ***(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis***)	40%	kg
0302.22.00	Plaice (***Pleuronectes platessa***)	40%	kg
0302.23.00	Sole (***Solea spp***.)	40%	kg
0302.29.00	Other	40%	kg
	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***):		
0302.31.10	For processing	Free	kg
0302.31.90	Other	40%	kg
0302.32.00	Yellowfin tunas (***Thunnus albacares***):		
0302.32.10	For processing	Free	kg
0302.32.90	Other	40%	kg
0302.33.00	Skipjack or stripe-bellied bonito	40%	kg
0302.34.00	Bigeye tunas (***Thunnus obesus***)	40%	kg
0302.35.00	Bluefin tunas (***Thunnus thynnus***)	40%	kg
0302.36.00	Southern bluefin tunas (***Thunnus maccoyii***)	40%	kg
0302.39.00	Other	40%	kg
0302.40.00	Herrings (***Cluppea harengus, Clupea pallasii***), excluding livers arid roes:		
0302.40.10	For processing	Free	kg
0302.40.90	Other	40%	kg
0302.50.00	Cod (***Gadus morhua, Gadus ogac, Gadus macrocephalus***), excluding liver and roes:		
0302.50.10	For processing	Free	kg
0302.50.90	Other	40%	kg
	Other fish, excluding livers and roes:		
0302.61.00	Sardines (***Sardina pilchardus, Sardinops spp***.), sardinella (***Sardinella spp***.), brisling or sprats (***Sprattus sprattus***):		
0302.61.10	For processing	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0302.61.90	Other	40%	kg
0302.62.00	Haddock (***Melanogrammus aeglefinus***):		
0302.62.10	For processing	Free	kg
0302.62.90	Other	40%	kg
0302.63.00	Coalfish (***Pollachius virens***)	40%	kg
0302.64.00	Mackerel (***Scomber scombrus, Scomber australasicus, Scomber japonicus***):		
0302.64.10	For processing	Free	kg
0302.64.90	Other	40%	kg
0302.65.00	Dogfish and other sharks	40%	kg
0302.66.00	Eels (***Anguilla spp***.)	40%	kg
0302.69.00	Other:		
0302.69.10	Alewives, saithe, pollock, and hake, for processing	Free	kg
0302.69.20	Snapper, croaker, grouper, dolphin, bangamary and sea trout	40%	kg
0302.69.30	Flying fish	40%	kg
0302.69.90	Other	40%	kg
0302.70.00	Livers and roes	40%	kg
03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**		
	Pacific salmon (***Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus***), excluding livers and roes:		
0303.11.00	Sockeye salmon (red salmon) (***Oncorhynchus nerka***)	40%	kg
0303.19.00	Other	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other salmonidae, excluding livers and roes:		
0303.21.00	Trout (***Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster***)	40%	kg
0303.22.00	Atlantic salmon (***Salmo Salar***) and Danube salmon *(Hucho hucho)*	40%	kg
0303.29.00	Other	40%	kg
	Flat Fish (***Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae***), excluding livers and roes:		
0303.31.00	Halibut (***Reinhardtius hippoglossoides, Hippoglossus Hippoglossus, Hippoglossus stenolepis***)	40%	kg
0303.32.00	Plaice (***Pleuronectes platessa***)	40%	kg
0303.33.00	Sole (***Solea spp.***)	40%	kg
0303.39.00	Other	40%	kg
	Tunas (of the genus ***Thunnus***) skipjack or stripe-bellied bonito [***Euthynnus*** (***Katsuwonus***) ***pelamsis***], excluding livers and roes:		
0303.41.00	Albacore or longfinned tunas (***Thunnus alalunga***):		
0303.41.10	For processing	Free	kg
0303.41.90	Other	40%	kg
0303.42.00	Yellowfin tunas (***Thunnus albacares***):		
0303.42.10	For processing	Free	kg
0303.42.90	Other	40%	kg
0303.43.00	Skipjack or stripe-bellied bonito	40%	kg
0303.44.00	Bigeye tunas (***Thunnus obesus***)	40%	kg
0303.45.00	Bluefin tunas (***Thunnus thynnus***)	40%	kg
0303.46.00	Southern bluefin tunas (***Thunnus maccoyii***)	40%	kg
0303.49.00	Other	40%	kg
0303.50.00	Herrings (***Clupea harengus, Clupea pallasii***), excluding livers and roes:		
0303.50.10	For processing	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0303.50.90	Other .	40%	kg
0303.60.00	Cod (***Gadus morhua, Gadus ogac, Gadus macrocephalus***), excluding liver and roes:		
0303.60.10	For processing	Free	kg
0303.60.90	Other	40%	kg
	Other fish, excluding livers and roes:		
0303.71.00	Sardines (***Sardina pilchardus, Sardinops spp.***), Sardinella (***Sardinella spp.***), brisling or sprats (***Sprattus sprattus***):		
0303.71.10	For processing	Free	kg
0303.71.90	Other	40%	kg
0303.72.00	Haddock ***(Melanogrammus aeglefinus)***:		
0303.72.10	For processing	Free	kg
0303.72.90	Other	40%	kg
0303.73.00	Coalfish (***Pollachius virens***)	40%	kg
0303.74.00	Mackerel (***Scomber scombrus, Scomber australasicus, Scomber japonicus***):		
0303.74.10	For processing	Free	kg
0303.74.90	Other	40%	kg
0303.75.00	Dogfish and other sharks	40%	kg
0303.76.00	Eels ***(Anguilla spp.)***	40%	kg
0303.77.00	Sea bass (***Dicentrarchus labrax, Dicentrarchus punctatus***)	40%	kg
0303.78.00	Hake (***Merluccius spp., Urophycis spp.***):		
0303.78.10	For processing	Free	kg
0303.78.90	Other	40%	kg
0303.79.00	Other:		
0303.79.10	Alewives, saithe, pollock, and hake, for processing	Free	kg
0303.79.20	Snapper, croaker, grouper, dolphin, bangamary and sea trout	40%	kg
0303.79.30	Flying fish	40%	kg
0303.79.90	Other	40%	kg
0303.80.00	Livers and roes:		
0303.80.10	Livers	40%	kg
0303.80.20	Roes	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**		
0304.10.00	Fresh or chilled:		
0304.10.10	Fillets of flying fish	40%	kg
0304.10.90	Other	40%	kg
0304.20.00	Frozen fillets:		
0304.20.10	Flying fish	40%	kg
0304.20.90	Other	40%	kg
0304.90.00	Other	40%	kg
03.05	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**		
0305.10.00	Flours, meals and pellets of fish, fit for human consumption	20%	kg
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine	20%	kg
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked	20%	kg
	Smoked fish, including fillets:		
0305.41.00	Pacific salmon (***Oncorhynchus nerka, oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschwytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus***), Atlantic salmon (***Salmo salar***) and Danube salmon (***Hucho hucho***)	20%	kg
0305.42.00	Herrings (***Clupea harengus, Clupea pallasii***)	Free	kg
0305.49.00	Other:		
0305.49.10	Cod, mackerel and alewives	30%	kg
0305.49.90	Other	20%	kg
	Dried fish, whether or not salted but not smoked:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0305.51.00	Cod ***(Gadus morhua, Gadus ogac, Gadus macrocephalus)***	0%	kg
0305.59.00	Other:		
0305.59.10	Mackerel	Free	kg
0305.59.20	Herring, alewives, saithe, pollock, haddock and hake	Free	kg
0305.59.90	Other	20%	kg
	Fish, salted but not dried or smoked and fish in brine:		
0305.61.00	Herrings (***Clupea harengus, Clupea pallasii***)	Free	kg
0305.62.00	Cod (***Gadus morhua,Gadus ogac, Gadus macrocephalus***)	Free	kg
0305.63.00	Anchovies (***Engraulis spp.***)	20%	kg
0305.69.00	Other:		
0305.69.10	Mackerel	25%	kg
0305.69.20	Alewives, saithe, pollock, haddock and hake.....	25%	kg
0305.69.90	Other	20%	kg
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; flours, meals and pellets of crustaceans, fit for human consumption.**		
	Frozen:		
0306.11.00	Rock lobster and other sea crawfish (***Palinurus spp., Panulirus spp., Jasus spp.***)	40%	kg
0306.12.00	Lobsters (***Homarus spp***.)	40%	kg
0306.13.00	Shrimps and prawns	40%	kg
0306.14.00	Crabs	40%	kg
0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306.19.10	Conch	40%	kg
0306.19.20	Other crustaceans	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0306.19.90	Other	40%	kg
	Not frozen:		
0306.21.00	Rock lobster and other sea crawfish (***Palinurus spp., Panulirus spp., Jasus spp.***):		
0306.21.10	Live, for breeding or rearing	Free	kg
0306.21.90	Other	40%	kg
0306.22.00	Lobsters (***Homarus spp***.):		
0306.22.10	Live for breeding or rearing	Free	kg
0306.22.90	Other	40%	kg
0306.23.00	Shrimps and prawns:		
0306.23.10	Live, for breeding or rearing	Free	kg
0306.23.20	Cultured	40%	kg
0306.23.30	Wild	40%	kg
0306.24.00	Crabs	40%	kg
0306.29.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306.29.10	Live for breeding or rearing	Free	kg
0306.29.20	Conch	40%	kg
0306.29.90	Other	40%	kg
03.07	**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.**		
0307.10.00	Oysters:		
0307.10.10	For breeding or rearing	Free	kg
0307.10.90	Other	40%	kg
	Scallops, including queen scallops, of the genera ***Pecten, Chlamys or Placopecten***:		
0307.21.00	Live, fresh or chilled	40%	kg
0307.29.00	Other	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0307.30.00	Mussels (***Mytilus spp., Perna spp***.):		
0307.31.00	Live, fresh or chilled	40%	kg
0307.39.00	Other	40%	kg
	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	40%	kg
0307.49.00	Other	40%	kg
	Octopus (***Octopus spp***.):		
0307.51.00	Live, fresh or chilled	40%	kg
0307.59.00	Other	40%	kg
0307.60.00	Snails, other than sea snails	40%	kg
	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307.91.00	Live, fresh or chilled:		
0307.91.10	Live, for breeding or rearing	Free	kg
0307.91.90	Other	40%	kg
0307.99.00	Other:		
0307.99.10	Sea-eggs	40%	kg
0307.99.90	Other	40%	kg

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. For the purposes of heading 04.05—
   (a) The term "butter' means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria;
   (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 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 not exceeding 85%; and
   (c) they are moulded or capable of being moulded.

4. This Chapter does not cover—
   (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
   (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 3504.00.00).

Subheading Notes:

1. For the purposes of subheading 0404.10.00, the expression "modified whey" means products consisting of whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2. For the purposes of subheading 0405.10.00 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90.00).

CHAPTER 4—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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%	40%	kg
0401.20.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	40%	kg
0401.30.00	Of a fat content, by weight, exceeding 6%	40%	kg
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%.....	5%	kg
	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 sweetening matter	5%	kg
0402.29.00	Other	5%	kg
	Other:		
0402.91.00	Not containing added sugar or other sweetening matter	15%	kg
0402.99.00	Other:		
0402.99.10	Condensed milk	15%	kg
0402.99.90	Other	20%	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.**		
0403.10.00	Yogurt	20%	kg
0403.90.00	Other	10%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
04.04	**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**		
0404.10.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Free	kg
0404.90.00	Other	Free	kg
04.05	**Butter and other fats and oils derived from milk; dairy spreads.**		
0405.10.00	Butter:		
0405.10.10	Fresh Butter	10%	kg
0405.10.20	Salted Butter	10%	kg
0405.20.00	Dairy spreads	20%	kg
0405.90.00	Other:		
0405.90.10	Butter fat and butter oil	Free	kg
0405.90.20	Ghee	10%	kg
0405.90.90	Other butter fats and oils from milk, dairy spread	10%	kg
04.06	**Cheese and curd.**		
0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese, and curd	5%	kg
0406.20.00	Grated or powdered cheese, of all kinds	5%	kg
0406.30.00	Processed cheese, not grated or powdered	5%	kg
0406.40.00	Blue-veined cheese	5%	kg
0406. 90.00	Other cheese	5%	kg
0407.00.00	**Birds' eggs, in shell, fresh, preserved or cooked.**		
0407.00.10	Hatching eggs, for breeder flock	Free	kg
0407.00.20	Hatching eggs, not for breeder flock	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0407.00.30	Other fresh eggs	40%	kg
0407.00.90	Other	40%	kg
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	40%	kg
0408.19.00	Other	40%	kg
	Other:		
0408.91.00	Dried	40%	kg
0408.99.00	Other	40%	kg
0409.00.00	**Natural honey .....**	40%	kg
0410.00.00	**Edible products of animal origin, not elsewhere specified or included .....**	40%	kg

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes:

1. This Chapter does not cover—
   (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
   (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 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 (heading 96.03).
2. For the purposes of heading 0501.00.00, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

CHAPTER 5—*Continued*

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0501.00.00	**Human hair, unworked, whether or not washed or scoured; waste of human hair .....**	Free	kg
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	Free	kg
0502.90.00	Other	Free	kg
0503.00.00	**Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material .....**	Free	kg
0504.00.00	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.**		
0504.00.10	Tripe	Free	kg
0504.00.20	Sausage casings	Free	kg
0504.00.90	Other	Free	kg
05.05	**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0505.10.00	Feathers of a kind used for stuffing; down.....	Free	kg
0505.90.00	Other	Free	kg
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	Free	kg
0506.90.00	Other	Free	kg
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	Free	kg
0507.90.00	Other	Free	kg
0508.00.00	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof .....**	Free	kg
0509.00.00	**Natural sponges of animal origin .....**	Free	kg
0510.00.00	**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 .....**	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg
	Other:		
0511.91.00	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
0511.91.10	Fish waste	Free	kg
0511.91.90	Other	Free	kg
0511.99.00	Other	Free	kg

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 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 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 97.01.

CHAPTER 6—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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 12.12.**		
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	kg and u
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:		
0601.20. 10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower	Free	kg and u
0601.20.20	Chicory plants	Free	kg and u
0601.20.90	Other	Free	kg and u
06.02	**Other live plants (including their roots), cuttings and slips; mushroom spawn.**		
0602.10.00	Unrooted cuttings and slips	Free	kg and u
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	kg and u
0602.30.00	Rhododendrons and azaleas, grafted or not	Free	kg and u
0602.40.00	Roses, grafted or not	Free	kg and u
0602.90.00	Other:		
0602.90.10	Banana plants	15%	kg
0602.90.20	Coconut plants	15%	kg
0602.90.30	Cocoa plants	15%	kg
0602.90.40	Citrus plants	15%	kg
0602.90.90	Other	Free	kg
06.03	**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0603.10.00	Fresh:		
0603.10.10	Anthuriums	40%	kg
0603.10.20	Roses	40%	kg
0603.10.30	Chrysanthemums	40%	kg
0603.10.40	Ginger lilies	40%	kg
0603.10.50	Gerberas	40%	kg
0603.10.60	Heliconias (***Heliconia spp***.)	40%	kg
0603.10.70	Orchids	40%	kg
0603.10.90	Other	40%	kg
0603.90.00	Other	40%	kg
06.04	**Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**		
0604.10.00	Mosses and lichens	40%	kg
	Other:		
0604.91.00	Fresh	40%	kg
0604.99.00	Other	40%	kg

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes:

1. This Chapter does not cover forage products of heading 12.14.

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

3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than—
   (a) dried leguminous vegetables, shelled (heading 07.13);
   (b) sweet corn in the forms specified in headings 11.02 to 11.04;
   (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
   (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 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 09.04).

CHAPTER 7—*Continued*

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
07.01	**Potatoes, fresh or chilled.**		
0701.10.00	Seed	Free	kg
0107 .90.00	Other	Free	kg
0702.00.00	**Tomatoes, fresh or chilled**	40%	kg
07.03	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**		
0703.10.00	Onions and shallots:		
0703.10.10	Onions	Free	kg
0703.10.20	Shallots (eschallots)	40%	kg
0703.20.00	Garlic	Free	kg
0703.90.00	Leeks and other alliaceous vegetables	40%	kg
07.04	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**		
0704.10.00	Cauliflowers and headed broccoli:		
0704.10.10	Cauliflowers	40%	kg
0704.10.90	Other	40%	kg
0704.20.00	Brussels sprouts	40%	kg
0704.90.00	Other:		
0704.90.10	Cabbages	40%	kg
0704.90.90	Other	40%	kg
07.05	**Lettuce (*Lactuca stavia*) and chicory *(Chichorium spp.)*, fresh or chilled.**		
	Lettuce:		
0705.11.00	Cabbage lettuce (head lettuce)	40%	kg
0705.19.00	Other	40%	kg
	Chicory:		
0705.21.00	Witloof chicory (***Chichorium intybus var. foliosum***)	40%	kg
0705.29.00	Other	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
07.06	**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**		
0706.10.00	Carrots and turnips:		
0706.10.10	Carrots	40%	kg
0706.10.90	Other	40%	kg
0706.90.00	Other:		
0706.90.10	Beets	40%	kg
0706.90.90	Other	40%	kg
0707.00.00	**Cucumbers and gherkins, fresh or chilled.**		
0707.00.10	Cucumbers	40%	kg
0707.00.20	Gherkins	40%	kg
07.08	**Leguminous vegetables, shelled or unshelled, fresh or chilled.**		
0708.10.00	Peas (***Pisum Sativum***):		
0708.10.10	Pigeon peas	40%	kg
0708.10.20	Blackeye peas	40%	kg
0708.10.90	Other	40%	kg
0708.20.00	Beans (***Vigna*** *spp*, ***Phaseolus*** *spp*.):		
0708.20.10	String beans	40%	kg
0708.20.20	Bora (bodi) beans (***Vigna*** *spp*.)	40%	kg
0708.20.90	Other	40%	kg
0708.90.00	Other leguminous vegetables	40%	kg
07.09	**Other vegetables, fresh or chilled.**		
0709.10.00	Globe artichokes	40%	kg
0709.20.00	Asparagus	40%	kg
0709.30.00	Aubergines (egg-plants)	40%	kg
0709.40.00	Celery other than celeriac	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Mushrooms and truffles:		
0709.51.00	Mushrooms of the genus ***Agaricus***	40%	kg
0709.52.00	Truffles	40%	kg
0709.59.00	Other	40%	kg
0709.60.00	Fruits of the genus ***Capsicum*** or of the genus ***Pimenta***:		
0709.60.10	Sweet peppers	40%	kg
0709.60.90	Other	40%	kg
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	40%	kg
0709.90.00	Other:		
0709.90.10	Zucchini	40%	kg
0709.90.20	Ochroes	40%	kg
0709.90.30	Pumpkins	40%	kg
0709.90.40	Sweet corn (corn on the cob)	40%	kg
0709.90.90	Other	40%	kg
07.10	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**		
0710.10.00	Potatoes	Free	kg
	Leguminous vegetables, shelled or unshelled:		
0710.21.00	Peas (***Pisun Sativum***):		
0710.21.10	Garden peas for use in industry	Free	kg
0710.21.20	Other peas for use in industry	Free	kg
0710.21.90	Other	40%	kg
0710.22.00	Beans (***Vigna*** *spp.,* ***Phaseolus*** *spp*):		
0710.22.10	String beans, for use in industry	Free	kg
0710.22.20	Other beans for use in industry	Free	kg
0710.22.90	Other	40%	kg
0710.29.00	Other:		
0710.29.10	For use in industry	Free	kg
0710.29.90	Other	40%	kg
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach):		
0710.30.10	For use in industry	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0710.30.90	Other	40%	kg
0710.40.00	Sweet corn:		
0710.40.10	For use in industry	Free	kg
0710.40.90	Other	40%	kg
0710.80.00	Other vegetables:		
0710.80.10	Beets, for use in industry	Free	kg
0710.80.20	Beets, other	40%	kg
0710.80.30	Carrots, for use in industry	Free	kg
0710.80.40	Carrots, other	40%	kg
0710.80.80	Other, for use in industry	Free	kg
0710.80.90	Other	40%	kg
0710.90.00	Mixtures of vegetables:		
0710.90.10	For use in industry	Free	kg
0710.90.90	Other	40%	kg
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.**		
0711.20.00	Olives	Free	kg
0711.30.00	Capers	Free	kg
0711.40.00	Cucumbers and gherkins	Free	kg
	Mushrooms and truffles:		
0711.51.00	Mushrooms of the genus ***Agaricus***	Free	kg
0711.59.00	Other	Free	kg
0711.90.00	Other vegetables; mixtures of vegetables	Free	kg
07.12	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**		
0712.00.20	Onions	Free	kg
	Mushrooms, wood ears (***Auricularia spp***.), jelly fungi (***Tremella spp***.) and truffles:		
0712.31.00	Mushrooms of the genus ***Agaricus***	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0712.32.00	Wood ears (***Auricularia spp***.)	Free	kg
0712.33.00	Jelly fungi (***Tremella spp***.)	Free	kg
0712.39.00	Other	Free	kg
0712.90.00	Other vegetables; mixtures of vegetables:		
0712.90.10	Sweet corn, for sowing	Free	kg
0712.90.90	Other	Free	kg
07.13	**Dried leguminous vegetables, shelled, whether or not skinned or split.**		
0713.10.00	Peas (***Pisum Sativum***):		
0713.10.10	Pigeon peas	15%	kg
0713.10.20	Split peas	5%	kg
0713.10.30	Blackeye peas	15%	kg
0713.10.90	Other peas	Free	kg
0713.20.00	Chickpeas (***Garbanzos***)	Free	kg
	Beans (***Vigna*** *spp.;* ***Plaseolus*** *spp*):		
0713.31.00	Beans of the species ***Vigna mungo*** *(L.) Hepper* or ***Vigna radiata*** *(L.) Wilczek*	Free	kg
0713.32.00	Small red (***adzuki***) beans (***Phaseolus or vigna angularis***)	Free	kg
0713.33.00	Kidney beans, including white pea beans (***Phaseolus vulgaris***):		
0713.33.10	Red kidney beans	40%	kg
0713.33.90	Other	Free	kg
0713.39.00	Other	Free	kg
0713.40.00	Lentils	Free	kg
0713.50.00	Broad beans [(***Vicia faba var. major)*** and horse beans (***Vicia faba bar. Equina, Vicia faba var. minor***].	Free	kg
0713.90.00	Other:		
0713.90.10	All leguminous vegetables for sowing	Free	kg
0713.90.90	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
07.14	**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.**		
0714.10.00	Manioc (cassava)	40%	kg
0714.20.00	Sweet potatoes	40%	kg
0714.90.00	Other:		
0714.90.10	Arrowroot	40%	kg
0714.90.20	Dasheens	40%	kg
0714.90.30	Eddoes	40%	kg
0714.90.40	Tannias	40%	kg
0714.90.50	Yams	40%	kg
0714.90.90	Other	40%	kg

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.

3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
   (a) For additional preservation or stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);
   (b) To improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

CHAPTER 8—*Continued*

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
08.01	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**		
	Coconuts:		
0801.11.00	Desiccated	40%	kg
0801.19.00	Other:		
0801.19.10	In shell	40%	kg
0801.19.90	Other	40%	kg
	Brazil nuts:		
0801.21.00	In shell	40%	kg
0801.22.00	Shelled.	40%	kg
	Cashew nuts:		
0801.31.00	In shell	40%	kg
0801.32.00	Shelled	40%	kg
08.02	**Other nuts, fresh or dried, whether or not shelled or peeled.**		
	Almonds:		
0802.11.00	In shell	40%	kg
0802.12.00	Shelled	40%	kg
0802.20.00	Hazelnuts or filberts (***Corylus spp***.):		
0802.21.00	In shell	40%	kg
0802.22.00	Shelled	40%	kg
	Walnuts:		
0802.31.00	In shell	40%	kg
0802.32.00	Shelled	40%	kg
0802.40.00	Chestnuts (***Castanea spp***.)	40%	kg
0802.50.00	Pistachios	40%	kg
0802.90.00	Other:		
0802.90.10	Kola nuts	Free	kg
0802.90.90	Other	Free	kg
0803.00.00	**Bananas, including plantains, fresh or dried.**		
0803.00.10	Bananas, fresh	40%	kg
0803.00.20	Plantains, fresh	40%	kg
0803.00.30	Bananas and plantains, dried	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
08.04	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**		
0804.10.00	Dates	40%	kg
0804.20.00	Figs	40%	kg
0804.30.00	Pineapples	40%	kg
0804.40.00	Avocados	40%	kg
0804.50.00	Guavas, mangoes and mangosteens:		
0804.50.10	Guavas	40%	kg
0804.50.20	Mangoes	40%	kg
0804.50.30	Mangosteens	40%	kg
08.05	**Citrus fruit, fresh or dried.**		
0805.10.00	Oranges	40%	kg
0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
0805.20.10	Ugli fruit	40%	kg
0805.20.20	Ortaniques	40%	kg
0805.20.90	Other	40%	kg
0805.40.00	Grapefruit	40%	kg
0805.50.00	Lemons *(**Citrus limon, Citrus limonum**)* and limes *(**Citrus aurantifolia, Citrus latifolia,**)*:		
0805.50.10	Lemons	40%	kg
0805.50.20	Limes	40%	kg
0805.90.00	Other	40%	kg
08.06	**Grapes, fresh or dried.**		
0806.10.00	Fresh	40%	kg
0806.20.00	Dried	40%	kg
08.07	**Melons (including watermelons) and papaw (papayas), fresh.**		
	Melons (including watermelons):		
0807.11.00	Watermelons	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0807.19.00	Other:		
0807.19.10	Cantaloupes	40%	kg
0807.19.20	Muskmelons	40%	kg
0807.19.90	Other	40%	kg
0807.20.00	Papaws (papayas)	40%	kg
08.08	**Apples, pears and quinces, fresh.**		
0808.10.00	Apples	40%	kg
0808.20.00	Pears and quinces	40%	kg
08.09	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**		
0809.10.00	Apricots	40%	kg
0809.20.00	Cherries	40%	kg
0809.30.00	Peaches, including nectarines	40%	kg
0809.40.00	Plums and sloes	40%	kg
08.10	**Other fruit, fresh.**		
0810.10.00	Strawberries	40%	kg
0810.20.00	Raspberries, blackberries, mulberries and loganberries	40%	kg
0810.30.00	Black, white or red currants and gooseberries	40%	kg
0810.40.00	Cranberries, bilberries and other fruits of the genus ***Vaccinium***	40%	kg
0810.50.00	Kiwifruit	40%	kg
0810.60.00	Durians	40%	kg
0810.90.00	Other:		
0810.90.10	Sapodillas	40%	kg
0810.90.20	Golden apples	40%	kg
0810.90.30	Passion fruit	40%	kg
0810.90.40	Soursop	40%	kg
0810.90.50	Breadfruit	40%	kg
0810.90.60	Carambolas	40%	kg
0810.90.70	Akee (ackee) (***Blighia sapida koenig***)	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0810.90.80	Christophine (Choyote).....	40%	kg
0810.90.90	Other	40%	kg
08.11	**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other, sweetening matter.**		
0811.10.00	Strawberries	15%	kg
0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	15%	kg
0811.90.00	Other:		
0811.90.10	Pineapples	15%	kg
0811.90.20	West Indian cherries (***Malpighia punicifolio L.***)	15%	kg
0811.90.30	Suriname cherries (***Eugenia uniflora***)	15%	kg
0811.90.90	Other	15%	kg
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.....	15%	kg
0812.90.00	Other:		
0812.90.10	Pineapples	15%	kg
0812.90.90	Other	15%	kg
08.13	**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**		
0813.10.00	Apricots	15%	kg
0813.20.00	Prunes	15%	kg
0813.30.00	Apples	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0813.40.00	Other fruit	15%	kg
0813.50.00	Mixtures a nuts or dried fruits of this Chapter	15%	kg
0814.00.00	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**		
0814.00.10	Of citrus	15%	kg
0814.00.90	Other	15%	kg

CHAPTER 9

COFFEE, TEA, MATÉ AND SPICES

Notes:

1. Mixtures of the products of headings 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 09.10.

   The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph *(a)* or *(b)* above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper ***(Piper cubeba***) or other products of heading 12.11.

CHAPTER 9—*Continued*

COFFEE, TEA, MATÉ AND SPICES

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:		
0901.11.10	Beans for blending	Free	kg
0901.11.90	Other	40%	kg
0901.12.00	Decaffeinated:		
0901.12.10	Beans for blending	Free	kg
0901.12.90	Other.....	40%	kg
	Coffee, roasted:		
0901.21.00	Not decaffeinated	40%	kg
0901.22.00	Decaffeinated	40%	kg
0001.90.00	Other:		
0001.90.10	Coffee husks and skins	40%	kg
0901.90.20	Coffee substitutes containing coffee in any proportion	40%	kg
09.02	**Tea, whether or not flavoured.**		
0902.10.00	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	5%	kg
0902.20.00	Other green tea (not fermented)	5%	kg
0902.30.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	5%	kg
0902.40.00	Other black tea (fermented) and other partly fermented tea	5%	kg
0903.00.00	**Maté .....**	5%	kg
09.04	**Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Pepper:		
0904.11.00	Neither crushed nor ground	40%	kg
0904.12.00	Crushed or ground	40%	kg
0904.20.00	Fruits of the genus ***Capsium*** or of the genus ***Pimenta***, dried or crushed or ground:		
0904.20.10	Paprika	Free	kg
0904.20.20	Pimento (allspice)	40%	kg
0904.20.90	Other	Free	kg
0905.00.00	**Vanilla**	Free	kg
09.06	**Cinnamon and cinnamon-tree flowers.**		
0906.10.00	Neither crushed nor ground	40%	kg
0906.20.00	Crushed or ground	40%	kg
0907.00.00	**Cloves (whole fruit, cloves and stems)**	40%	kg
09.08	**Nutmeg, mace and cardamoms.**		
0908.10.00	Nutmeg	40%	kg
0908.20.00	Mace	40%	kg
0908.30.00	Cardamoms	Free	kg
09.09	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**		
0909.10.00	Seeds of anise or badian	Free	kg
0909.20.00	Seeds of coriander	Free	kg
0909.30.00	Seeds of cumin	Free	kg
0909.40.00	Seeds of caraway	Free	kg
0909.50.00	Seeds of fennel; juniper berries	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
09.10	**Ginger, saffron, turmeric (*curcuma*), thyme, bay leaves, curry and other spices.**		
0910.10.00	Ginger.	40%	kg
0910.20.00	Saffron	40%	kg
0910.30.00	Turmeric (***curcuma***)	40%	kg
0910.40.00	Thyme; bay leaves:		
0910.40.10	Thyme	40%	kg
0910.40.20	Bay leaves	40%	kg
0910.50.00	Curry	40%	kg
	Other spices:		
0910.91.00	Mixtures referred to in Note 1 *(b)* to this Chapter	Free	kg
0910.99.00	Other	Free	kg

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 10.06.

2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note:

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

CHAPTER 10—*Continued*

CEREALS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
10.01	**Wheat and meslin.**		
1001.10.00	Durum wheat	Free	kg
1001.90.00	Other	Free	kg
1002.00.00	**Rye**	Free	kg
1003.00.00	**Barley**	Free	kg
1004.00.00	**Oats**	Free	kg
10.05	**Maize (corn).**		
1005.10.00	Seed	Free	kg
1005.90.00	Other	Free	kg
10.06	**Rice.**		
1006.10.00	Rice in the husk (paddy or rough):		
1006.10.10	For sowing	Free	kg
1006.10.90	Other	25%	kg
1006.20.00	Husked (brown) rice:		
1006.20.10	White rice, in packages for retail sale	25%	kg
1006.10.20	Other white rice	25%	kg
1006.20.30	Parboiled rice, in packages for retail sale	25%	kg
1006.20.40	Other parboiled rice	25%	kg
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed:		
1006.30.10	Semi-milled white rice, in packages of not more than 10 kg	25%	kg
1006.30.20	Other semi-milled white rice	25%	kg
1006.30.30	Semi-milled parboiled rice, in packages of not more than 10 kg	25%	kg
1006.30.40	Other semi-milled parboiled rice	25%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1006.30.50	Wholly milled white rice, in packages of not more than 10 kg	25%	kg
1006.30.60	Other wholly milled white rice	25%	kg
1006.30.70	Wholly milled parboiled rice, in packages of not more than 10 kg	25%	kg
1006.30.80	Other wholly milled parboiled rice	25%	kg
1006.40.00	Broken rice:		
1006.40.10	In packages for retail sale	25%	kg
1006.40.90	Other broken rice	25%	kg
1007.00.00	**Grain Sorghum.**		
1007.00.10	Seed	Free	kg
1007.00.90	Other	40%	kg
10.08	**Buckwheat, millet and canary seed; other cereals.**		
1008.10.00	Buckwheat	Free	kg
1008.20.00	Millet	Free	kg
1008.30.00	Canary seed	5%	kg
1008.90.00	Other cereals	Free	kg

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 09.01 or 21.01);

(b) Prepared flours, groats, meals or starches of heading 19.01;

(c) Corn flakes or other products of heading 19.04;

(d) Vegetables, prepared or preserved, of heading 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 in this Chapter if they have, by weight on the dry product:

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 1101.00.00 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 11.03 or 11.04.

CEREAL	STARCH CONTENT	ASH CONTENT	RATE OF PASSAGE THROUGH A SIEVE WITH AN APERTURE OF	
			315 MICROMETRES (MICRONS)	500 MICROMETRES (MICRONS)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) and grain sorghum	45%	2%	-	90%
Rice	45%	1.6%	80%	-
Buckwheat	45%	4%	80%	-

3. For the purposes of heading 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 2 mm.

(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 1.25 mm.

CHAPTER 11—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1101.00.00	**Wheat or meslin flour.**		
1101.00.10	Of durum wheat	Free	kg
1101.00.90	Other	25%	kg
11.02	**Cereal flours other than of wheat or meslin.**		
1102.10.00	Rye flour	Free	kg
1102.20.00	Maize (corn) flour	Free	kg
1102.30.00	Rice flour	40%	kg
1102.90.00	Other	Free	kg
11.03	**Cereal groats, meal and pellets.**		
1103.10.00	Groats and meal:		
1103.11.00	Of wheat	Free	kg
1103.13.00	Of maize (corn)	Free	kg
1103.19.00	Of other cereals	Free	kg
1103.20.00	Pellets	Free	kg
11.04	**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.**		
	Rolled or flaked grains:		
1104.12.00	Of oats	Free	kg
1104.19.00	Of other cereals	Free	kg
	Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22.00	Of oats	Free	kg
1104.23.00	Of maize (corn)	Free	kg
1104.29.00	Of other cereals	Free	kg
1104.30.00	Germ of cereals, whole, rolled, flaked or ground..	5%	kg
11.05	**Flour, meal, powder, flakes, granules and pellets of potatoes.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1105.10.00	Flour, meal and powder	Free	kg
1105.20.00	Flakes, granules and pellets	Free	kg
11.06	**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**		
1106.10.00	Of the dried leguminous vegetables of heading 07.13	Free	kg
1106.20.00	Of sago or of roots or tubers of heading 07.14:		
1106.20.10	Of manioc (cassava)	40%	kg
1106.20.20	Arrowroot flour	40%	kg
1106.20.90	Other	Free	kg
1106.30.00	Of the products of Chapter 8:		
1106.30.10	Banana flour	40%	kg
1106.30.20	Plantain flour	40%	kg
1106.30.90	Other	Free	kg
11.07	**Malt, whether or not roasted.**		
1107.10.00	Not roasted:		
1107.10.10	Malt flour	Free	kg
1107.10.90	Other	Free	kg
1107.20.00	Roasted:		
1107.20.10	Malt flour	Free	kg
1107.20.90	Other	Free	kg
11.08	**Starches; inulin.**		
	Starches:		
1108.11.00	Wheat starch	Free	kg
1108.12.00	Maize (corn) starch	Free	kg
1108.13.00	Potato starch	Free	kg
1108.14.00	Manioc (cassava) starch	Free	kg
1108.19.00	Other starches:		
1108.19.10	Arrowroot starch	40%	kg
1108.19.90	Other	Free	kg
1108.20.00	Inulin	Free	kg
1109.00.00	**Wheat gluten, whether or not dried .....**	Free	kg

CHAPTER 12

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

Notes:

1. Heading 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 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading 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 2304.00.00 to 23.06.

3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit frees, 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 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 1201.00.00 to 12.07 or 12.11.

4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

   Heading 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 38.08.

5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include—

(a) Dead single-cell micro-organisms of heading 21.02;

(b) Cultures of micro-organisms of heading 30.02; or

(c) Fertilisers of heading 3101.00.00 or 31.05.

Subheading Note:

1. For the purposes of subheading 1205.10.00, the expression "low erucic acid, rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromioles of glucosinolates per gram.

CHAPTER 12—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1201.00.00	**Soya beans, whether or not broken.**		
1201.00.10	For sowing	Free	kg
1201.00.90	Other	Free	kg
12.02	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**		
1202.10.00	In shell	40%	kg
1202.20.00	Shelled, whether or not broken:		
1202.20.10	For sowing	Free	kg
1202.20.90	Other	40%	kg
1203.00.00	**Copra .....**	40%	kg
1204.00.00	**Linseed, whether or not broken.**		
1204.00.10	For sowing	Free	kg
1204.00.90	Other	Free	kg
12.05	**Rape or colza seeds, whether or not broken.**		
1205.30.00	Low erucic acid rape or colza seeds:		
1205.10.10	For sowing	Free	kg
1205.10.20	Other	Free	kg
1205.90.00	Other	Free	kg
1206.00.00	**Sunflower seeds, whether or not broken.**		
1206.00.10	For sowing	Free	kg
1206.00.90	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
12.07	**Other oil seeds and oleaginous fruits, whether or not broken.**		
1207.10.00	Palm nuts and kernels:		
1207.10.10	For sowing	Free	kg
1207.10.90	Other	Free	kg
1207.20.00	Cotton seeds:		
1207.20.10	For sowing	Free	kg
1207.20.90	Other	Free	kg
1207.30.00	Castor oil seeds:		
1207.30.10	For sowing	Free	kg
1207.30.90	Other	Free	kg
1207.40.00	Sesamum seeds:		
1207.40.10	For sowing	Free	kg
1207.40.90	Other	Free	kg
1207.50.00	Mustard seeds	Free	kg
1207.60.00	Safflower seeds:		
1207.60.10	For sowing	Free	kg
1207.60.90	Other	Free	kg
1207.90.00	Other:		
1207.91.00	Poppy seeds	Free	kg
1207.99.00	Other:		
1207.99.10	For sowing	Free	kg
1207.99.90	Other	Free	kg
12.08	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**		
1208.10.00	Of soya beans	15%	kg
1208.90.00	Other:		
1208.90.10	Of ground-nuts	Free	kg
1208.90.20	Of copra	15%	kg
1208.90.30	Of palm nuts or kernels	Free	kg
1208.90.40	Of linseed	Free	kg
1208.90.50	Of cotton seeds	Free	kg
1208.90.60	Of castor oil seeds	Free	kg
1208.90.90	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
12.09	**Seeds, fruit and spores, of a kind used for sowing.**		
1209.10.00	Sugar beet seed	Free	kg
	Seeds of forage plants:		
1209.21.00	Lucerne (alfalfa) seed	Free	kg
1209.22.00	Clover (***Trifolium spp.***) seed	Free	kg
1209.23.00	Fescue seed	Free	kg
1209.24.00	Kentucky blue grass (***Poa pratensis L.***) seed.....	Free	kg
1209.25.00	Rye grass (***Lolium multiflorum Lam, Lolium perenne L.***) seed	Free	kg
1209.26.00	Timothy grass seed	Free	kg
1209.29.00	Other	Free	kg
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers	Free	kg
1209.90.00	Other:		
1209.91.00	Vegetable seeds	Free	kg
1209.99.00	Other	Free	kg
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	Free	kg
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	Free	kg
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	Free	kg
1211.20.00	Ginseng roots	Free	kg
1211.30.00	Coca leaf	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1211.40.00	Poppy straw	Free	kg
1211.90.00	Other:		
1211.90.10	Tonka beans	Free	kg
1211.90.20	Sarsaparilla	Free	kg
1211.90.30	Aloe vera	Free	kg
1211.90.40	Quassia chips	Free	kg
1211.90.90	Other	Free	kg
12.12	**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen 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	Free	kg
1212.20.00	Seaweeds and other algae	Free	kg
1212.30.00	Apricot, peach (including nectarine) or plum stones and kernels	Free	kg
1212.90.00	Other:		
1212.91.00	Sugar beet	10%	kg
1212.99.00	Other:		
1212.99.10	Chicory roots, fresh or dried, whole or cut, unroasted	Free	kg
1212.99.20	Mauby bark	Free	kg
1212.99.90	Other	Free	kg
1213.00.00	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets**	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
12.14	**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether of not in the form of pellets.**		
1214.10.00	Lucerne (alfalfa) meal and pellets	Free	kg
1214.90.00	Other	Free	kg

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note:

1. Heading 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 17.04);

(b) Malt extract (heading 19.01);

(c) Extracts of coffee, tea or maté (heading 21.01);

(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

(e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

(f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);

(g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);

(h) Tanning or dyeing extracts (heading 32.01 or 3203.00.00);

(ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

CHAPTER 13—*Continued*

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
13.01	**Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).**		
1301.10.00	Lac	Free	kg
1301.20.00	Gum Arabic	Free	kg
1301.90.00	Other:		
1301.90.10	Gum-resins	Free	kg
1301.90.90	Other	Free	kg
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	Free	kg
1302.12.00	Of liquorice	Free	kg
1302.13.00	Of hops	Free	kg
1302.14.00	Of pyrethrum or of the roots of plants containing rotenone	Free	kg
1302.19.00	Other:		
1302.19.10	Aloe vera extract	Free	kg
1302.19.90	Other	Free	kg
1302.20.00	Pectic substances, pectinates and pectates		
1302.30.00	Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	Agar-agar	Free	kg
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free	kg
1302.39.00	Other	Free	kg

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes:

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

2. Heading 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 44.04).

3. Heading 1402.00.00 does not apply to wood wool (heading 4405.00.00).

4. Heading 1403.00.00 does not apply to prepared knots or tufts for broom or brush making (heading 96.03).

CHAPTER 14—*Continued*

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg
1401.20.00	Rattans	Free	kg
1401.90.00	Other	Free	kg
1402.00.00	**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 .....**	Free	kg
1403.00.00	**Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles .....**	Free	kg
14.04	**Vegetable products not elsewhere specified or included.**		
1404.10.00	Raw vegetable materials of kind used primarily in dyeing or tanning:		
1404.10.10	Logwood	Free	kg
1404.10.20	Dividivi	Free	kg
1404.10.30	Annatto	Free	kg
1404.10.90	Other	Free	kg
1404.20.00	Cotton linters	Free	kg
1404.90.00	Other	Free	kg

SECTION III

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

CHAPTER 15

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

Notes:

1. This Chapter does not cover—
   - *(a)* Pig fat or poultry fat of heading 0209.00.00;
   - *(b)* Cocoa butter, fat or oil (heading 1804.00.00);
   - *(c)* Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
   - *(d)* Greaves (heading 23.01) or residues of headings 2304.00.00 to 23.06;
   - *(e)* Fatty acids, 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 40.02).

2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 1510.00.00).

3. Heading 1518.00.00 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 1522.00.00.

Subheading Note:

1. For the purposes of subheadings 1514.11.00 and 1514.19.00, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

CHAPTER 15—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1501.00.00	**Pig fat (including lard) and poultry fat, other than that of heading 0209.00.00 or 1503.00.00.**		
1501.00.10	Lard	Free	kg
1501.00.90	Other	Free	kg
1502.00.00	**Fats of bovine animals, sheep or goats, other than those of heading 1503.00.00.**		
1502.00.10	Tallow	Free	kg
1502.00.90	Other	Free	kg
1503.00.00	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**		
1503.00.10	Tallow oil	40%	kg
1503.00.90	Other	40%	kg
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	Free	kg
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils	Free	kg
1504.30.00	Fats and oils and their fractions, of marine mammals	Free	kg
1505.00.00	**Wool grease and fatty substances derived therefrom (including lanolin) .....**	Free	kg
1506.00.00	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified .....**	Free	kg and 1

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
15.07	**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**		
1507.10.00	Crude oil, whether or not degummed	40%	kg and 1
1507.90.00	Other	40%	kg and 1
15.08	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**		
1508.10.00	Crude oil	40%	kg and 1
1508.90.00	Other	40%	kg and 1
15.09	**Olive oil and its fractions, whether or not refined, but not chemically modified.**		
1509.10.00	Virgin	40%	kg and 1
1509.90.00	Other	40%	kg and 1
1510.00.00	**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.**		
1510.00.10	Crude oil	40%	kg and 1
1510.00.90	Other	40%	kg and 1
15.11	**Palm oil and its fractions, whether or not refined, but not chemically modified.**		
1511.10.00	Crude oil	40%	kg and 1
1511.90.00	Other:		
1511.90.10	Palm stearin	Free	kg and 1
1511.90.90	Other	40%	kg and 1

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
15.12	**Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**		
	Sunflower-seed or safflower oil and fractions thereof:		
1512.11.00	Crude oil	40%	kg and 1
1512.19.00	Other	40%	kg and 1
	Cotton-seed oil and its fractions:		
1512.21.00	Crude oil, whether or not gossypol has been removed	40%	kg and 1
1512.29.00	Other	40%	kg and I
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	40%	kg and 1
1513.19.00	Other	40%	kg and 1
1513.20.00	Palm kernel or babassu oil and fractions thereof:		
1513.21.00	Crude oil	40%	kg and 1
1513.29.00	Other	40%	kg and 1
15.14	**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**		
	Low erucic acid rape or colza oil and its fractions:		
1514.11.00	Crude oil	40%	kg and 1
1514.19.00	Other	40%	kg and 1
	Other:		
1514.91.00	Crude oil	40%	kg and 1
1514.99.00	Other	40%	kg and 1

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg and l
1515.19.00	Other	40%	kg and l
	Maize (corn) oil and its fractions:		
1515.21.00	Crude oil	40%	kg and l
1515.29.00	Other	40%	kg and l
1515.30.00	Castor oil and its fractions	Free	kg and l
1515.40.00	Tung oil and its fractions	Free	kg and l
1515.50.00	Sesame oil and its fractions	40%	kg and l
1515.90.00	Other	40%	kg and l
15.16	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**		
1516.10.00	Animal fats and oils and their fractions:		
1516.10.10	Fish fats and oils and their fractions	40%	kg
1516.10.90	Other	40%	kg
1516.20.00	Vegetable fats and oils and their fractions	40%	kg
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 15.16.**		
1517.10.00	Margarine, excluding liquid margarine	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1517.90.00	Other:		
1517.90.10	Imitation lard and lard substitutes (shortening) ..	20%	kg
1517.90.90	Other	20%	kg
1518.00.00	**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 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 .....**	Free	kg
[15.19]			
1520.00.00	**Glycerol, crude; glycerol waters and glycerol lyes .....**	Free	kg and l
15.21	**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.**		
1521.10.00	Vegetable waxes	Free	kg
1521.90.00	Other	Free	kg
1522.00.00	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes .....**	Free	kg

SECTION IV

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

Notes:

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 or heading 0504.00.00

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 19.02 or to the preparations of heading 21.03 or 21 .04.

Subheading Notes:

1. For the purposes of subheading 1602.10.00, 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 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for

seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

2. The fish and crustaceans specified in the subheadings of heading 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.

CHAPTER 16—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1601.00.00	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**		
1601.00.10	Chicken sausages, canned	20%	kg
1601.00.20	Other chicken sausages	20%	kg
1601.00.30	Salami sausages	20%	kg
1601.00.40	Other sausages, canned	20%	kg
1601.00.90	Other	20%	kg
16.02	**Other prepared or preserved meat, meat offal or blood.**		
1602.10.00	Homogenised preparations:		
1602.10.10	For use in the production of chicken sausages....	Free	kg
1602.10.20	Preparations for infant use, put up for retail sale	10%	kg
1602.10.90	Other	15%	kg
1602.20.00	Of liver of any animal	20%	kg
1602.30.00	Of poultry of heading 01.05:		
1602.31.00	Of turkeys:		
1602.31.10	Cured or smoked	20%	kg
1602.31.90	Other	20%	kg
1602.32.00	Of fowls of the species ***Gallus domesticus***	20%	kg
1602.39.00	Other	20%	kg
1602.40.00	Of swine:		
1602.41.00	Hams and cuts thereof	20%	kg
1602.42.00	Shoulders and cuts thereof	20%	kg
1602.49.00	Other, including mixtures:		
1602.49.10	Luncheon meat	20%	kg
1602.49.90	Other	20%	kg
1602.50.00	Of bovine animals:		
1602.50.10	Canned corned beef	5%	kg
1602.50.90	Other	20%	kg
1602.90.00	Other, including preparations of blood of any animal:		
1602.90.10	Corned mutton	5%	kg
1602.90.90	Other	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1603.00.00	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates**	Free	kg
16.04	**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**		
1604.10.00	Fish, whole or in pieces, but not minced:		
1604.11.00	Salmon	20%	kg
1604.12.00	Herring	5%	kg
1604.13.00	Sardines, sardinella and brisling or sprats:		
1604.13.10	Sardines	5%	kg
1604.13.20	Sardinella and brisling or sprats	20%	kg
1604.14.00	Tunas, skipjack and bonito (***Sarda spp***.):		
1604.14.10	Tunas	5%	kg
1604.14.20	Skipjack and bonito	20%	kg
1604.15.00	Mackerel	5%	kg
1604.16.00	Anchovies	20%	kg
1604.19.00	Other	20%	kg
1604.20.00	Other prepared or preserved fish	20%	kg
1604.30.00	Caviar and caviar substitutes:		
1604.30.10	Caviar.	20%	kg
1604.30.20	Caviar substitutes	20%	kg
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**		
1605.10.00	Crab	20%	kg
1605.20.00	Shrimps and prawns	20%	kg
1605.30.00	Lobster	20%	kg
1605.40.00	Other crustaceans:		
1605.40.10	Conch	20%	kg
1605.40.90	Other	20%	kg
1605.90.00	Other	20%	kg

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note:

1. This Chapter does not cover—
   (a) Sugar confectionery containing cocoa (heading 18.06);
   (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940.00.00; or
   (c) Medicaments or other products of Chapter 30.

Subheading Note:

1. For the purposes of subheadings 1701.11.00 and 1701.12.00, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

CHAPTER 17—*Continued*

SUGARS AND SUGAR CONFECTIONERY

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
17.01	**Cane and beet sugar and chemically pure sucrose, in solid form.**		
1701.10.00	Raw sugar not containing added flavouring or colouring:		
1701.11.00	Cane sugar	40%	kg
1701.12.00	Beet sugar	40%	kg
1701.90.00	Other:		
1701.91.00	Containing added flavouring or colouring matter	40%	kg
1701.99.00	Other:		
1701.99.10	Icing sugar	25%	kg
1701.99.90	Other	40%	kg
17.02	**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**		
1702.10.00	Lactose and lactose syrup:		
1702.11.00	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	Free	kg
1702.19.00	Other	Free	kg
1702.20.00	Maple sugar and maple syrup	40%	kg
1702.30.00	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	Free	kg
1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	Free	kg
1702.50.00	Chemically pure fructose	Free	kg
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	Free	kg
1702.90.00	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1702.90.10	Syrup of cane sugar	40%	kg
1702.90.20	Caramel	40%	kg
1702.90.90	Other	40%	kg
17.03	**Molasses resulting from the extraction or refining of sugar.**		
1703.10.00	Cane molasses:		
1703.10.10	Inedible	15%	kg and l
1703.10.20	Edible	15%	kg and l
1703.90.00	Other	15%	kg and l
17.04	**Sugar confectionery (including white chocolate), not containing cocoa.**		
1704.10.00	Chewing gum, whether or not sugar-coated.....	20%	kg
1704.90.00	Other	20%	kg

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes:

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 2105.00.00, 22.02, 22.08, 30.03 or 30.04.

2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

CHAPTER 18—*Continued*

COCOA AND COCOA PREPARATIONS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1801.00.00	**Cocoa beans, whole or broken, raw or roasted.**		
1801.00.10	Raw	Free	kg
1801.00.20	Roasted	Free	kg
1802.00.00	**Cocoa shell, husk, skins and other cocoa waste.**	Free	kg
18.03	**Cocoa paste, whether or not defatted.**		
1803.10.00	Not defatted	Free	kg
1803.20.00	Wholly or partly defatted	Free	kg
1804.00.00	**Cocoa butter, fat and oil .....**	Free	kg
1805.00.00	**Cocoa powder, not containing added sugar or other sweetening matter.**		
1805.00.10	Put up for retail sale in packages of not more than 2 kg	20%	kg
1805.00.90	Other	Free	kg
18.06	**Chocolate and other food preparations containing cocoa.**		
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	20%	kg
1806.20.00	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	20%	kg
1806.30.00	Other, in blocks, slabs or bars:		
1806.31.00	Filled	20%	kg
1806.32.00	Not filled	20%	kg
1806.90.00	Other	20%	kg

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 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
   (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
   (c) Medicaments or other products of Chapter 30.

2. For the purposes of heading 19.01—
   (a) The term "groats" means cereals goats of Chapter 11;
   (b) The terms "flour" and "meal" mean:
      (1) Cereal flour and meal of Chapter 11, and
      (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06)

3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4. For the purposes of heading 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.

CHAPTER 19—*Continued*

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
19.01	**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**		
1901 10.00	Preparations for infant use, put up for retail sale	Free	kg
1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
1901.20.10	Cake mix in retail packages not exceeding 2 kg	15%	kg
1901.20.90	Other	5%	kg
1901.90.00	Other:		
1901.90.10	Malt extract	Free	kg
1901.90.20	Preparations of malt extract	20%	kg
1901.90.90	Other	20%	kg
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.**		
1902.10.00	Uncooked pasta, not stuffed or otherwise prepared:		
1902.11.00	Containing eggs	20%	kg
1902.19.00	Other	20%	kg
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared	20%	kg
1902.30.00	Other pasta	20%	kg
1902.40.00	Couscous.	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1903.00.00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms .....**	15%	kg
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 or in the form of flakes of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.**		
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products	20%	kg
1904.20.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20%	kg
1904.30.00	Bulgur wheat	20%	kg
1904.90.00	Other	20%	kg
19.05	**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**		
1905.10.00	Crispbread	20%	kg
1905.20.00	Gingerbread and the like	20%	kg
	Sweet biscuits; waffles and wafers:		
1905.31.00	Sweet biscuits	20%	kg
1905.32.00	Waffles and wafers:		
1905.32.10	Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	kg
1905.32.20	Sealing wafers, rice paper and similar products	5%	kg
1905.32.90	Other	20%	kg
1905.40.00	Rusks, toasted bread and similar toasted products	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1905.90.00	Other:		
1905.90.10	Biscuits, unsweetened	29%	kg
1905.90.20	Ice cream cones	20%	kg
1905.90.90	Other	20%	kg

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 Chapter 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 21.04.

2. Headings 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 17.04) or chocolate confectionery (heading 18.06).

3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1*(a)*.

4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.

5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6. For the purposes of heading 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 2005.10.00, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For this 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 2005.10.00 takes precedence over all other subheadings of heading 20.05.

2. For the purposes of subheading 2007.10.00, 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 2007.10.00 takes precedence over all other subheadings of heading 20.07.

3. For the purposes of subheadings 2009.12.00, 2009.21.00, 2009.31.00, 2009.41.00, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtain from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

CHAPTER 20—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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:		
2001.10.10	In packages not less than 50 kg	Free	kg
2001.10.90	Other	20%	kg
2001.90.00	Other:		
2001.90.10	In packages not less than 50 kg	Free	kg
2001.90.90	Other	20%	kg
20.02	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**		
2002.10.00	Tomatoes, whole or in pieces:		
2002.10.10	In packages not less than 50 kg	Free	kg
2002.10.90	Other	20%	kg
2002,90.00	Other:		
2002.90.10	Tomato paste, in packages not less than 50 kg....	Free	kg
2002.90.20	Tomato paste, other	20%	kg
2002.90.30	Other, in packages not less than 50 kg	Free	kg
2002.90.90	Other	20%	kg
20.03	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**		
2003.10.00	Mushrooms of the genus *Agaricus*:		
2003.10.10	In packages not less than 50 kg	Free	kg
2003.10.90	Other	20%	kg
2003.20.00	Truffles:		
2003.20.10	In packages not less than 50 kg	Free	kg
2003.20.90	Other	20%	kg
2003.90.00	Other	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.00.00.**		
2004.10.00	Potatoes:		
2004.10.10	In packages not less than 50 kg	Free	kg
2004.10.90	Other	20%	kg
2004.90.00	Other vegetables and mixtures of vegetables:		
2004.90.10	In packages not less than 50 kg	Free	kg
2004.90.90	Other	20%	kg
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**		
2005.10.00	Homogenised vegetables:		
2005.10.10	In packages not less than 50 kg	Free	kg
2005.10.20	Preparations for infant use, put up for retail sale	10%	kg
2005.10.90	Other	20%	kg
2005.20.00	Potatoes:		
2005.20.10	In packages not less than 50 kg	Free	kg
2005.20.90	Other	20%	kg
2005.40.00	Peas (***Pisum sativum***):		
2005.40.10	In packages not less than 50 kg	Free	kg
2005.40.90	Other	20%	kg
2005.50.00	Beans (***Vigna spp., Phazseolus spp***):		
2005.51.00	Beans, shelled:		
2005.51.10	In packages not less than 50 kg	Free	kg
2005.51.90	Other	20%	kg
2005.59.00	Other:		
2005.59.10	In packages not less than 50 kg	Free	kg
2005.59.90	Other	20%	kg
2005.60.00	Asparagus	20%	kg
2005.70.00	Olives:		
2005.70.10	In packages not less than 50 kg	Free	kg
2005.70.90	Other	20%	kg
2005.80.00	Sweet corn (***Zea mays var. saccharata***):		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2005.80.10	In packages not less than 50 kg	Free	kg
2005.80.90	Other	20%	kg
2005.90.00	Other vegetables and mixtures of vegetables:		
2005.90.10	Sauerkraut, in packages not less than 50 kg	Free	kg
2005.90.20	Sauerkraut, other	20%	kg
2005.90.30	Other vegetables and mixtures of vegetables in packages not less than 50 kg	Free	kg
2005.90.90	Other	20%	kg
2006.00.00	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).**		
2006.00.10	Citrus peel	15%	kg
2006.00.20	Maraschino and glacé cherries	20%	kg
2006.00.90	Other	15%	kg
20.07	**Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.**		
2007.10.00	Homogenised preparations:		
2007.10.10	Preparations for infant use, put up for retail sale	10%	kg
2007.10.90	Other	20%	kg
2007.90.00	Other:		
2007.91.00	Citrus fruit:		
2007.91.10	Fruit purée and fruit paste, not in retail packages	15%	kg
2007.91.90	Other	20%	kg
2007.99.00	Other:		
2007.99.10	Fruit purée and fruit paste, not in retail packages	15%	kg
2007.99.20	Pineapple-based	20%	kg
2007.99.30	Guava jams and jellies	20%	kg
2007.99.40	Guava cheese	20%	kg
2007.99.50	Nutmeg jams and jellies	20%	kg
2007.99.90	Other	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
20.08	**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**		
2008.10.00	Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11.00	Ground-nuts	20%	kg
2008.19.00	Other, including mixtures:		
2008.19.10	Peanut butter	20%	kg
2008.19.90	Other	20%	kg
2008.20.00	Pineapples	20%	kg
2008.30.00	Citrus fruit:		
2008.30.10	Oranges	20%	kg
2008.30.20	Grapefruits	20%	kg
2008.30.90	Other	20%	kg
2008.40.00	Pears	20%	kg
2008.50.00	Apricots	20%	kg
2008.60.00	Cherries	20%	kg
2008.70.00	Peaches, including nectarines	20%	kg
2008.80.00	Strawberries	20%	kg
2008.90.00	Other, including mixtures other than those of subheading 2008.19.00:		
2008.91.00	Palm hearts	20%	kg
2008.92.00	Mixtures	20%	kg
2008.99.00	Other:		
2008.99.10	Mangoes	20%	kg
2008.99.20	Banana and plantain chips	20%	kg
2008.99.30	Akee (ackee) (***Blighia sapida Koenig***)	20%	kg
2008.99.40	Christophine (choyote)	20%	kg
2008.99.90	Other	20%	kg
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.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Orange juice:		
2009.11.00	Frozen:		
2009.11.10	Concentrated	40%	kg and l
2009.11.20	Other	40%	kg and l
2009.12.00	Not frozen, of a Brix value not exceeding 20:		
2009.12.10	For infant use, in packages put up for retail sale	10%	kg and l
2009.12.20	Other, in packages put up for retail sale	40%	kg and l
2009.12.30	Concentrated, not frozen	40%	kg and l
2009.12.90	Other	40%	kg and l
2009.19.00	Other:		
2009.19.10	For infant use, in packages put up for retail sale	10%	kg and l
2009.19.20	Other, in packages put up for retail sale	40%	kg and l
2009.19.90	Other	40%	kg and l
	Grapefruit juice:		
2009.21.00	Of a Brix value not exceeding 20:		
2009.21.10	For infant use, in packages put up for retail sale	10%	kg and l
2009.21.20	Other, in packages put up for retail sale	40%	kg and l
2009.21.30	Concentrated	40%	kg and l
2009.21.90	Other	40%	kg and l
2009.29.00	Other:		
2009.29.10	For infant use, in packages put up for retail sale	10%	kg and l
2009.29.20	Other, in packages put up for retail sale	40%	kg and l
2009.29.90	Other	40%	kg and l
	Juice of any other single citrus fruit:		
2009.31.00	Of a Brix value not exceeding 20:		
2009.31.10	Lime juice:		
2009.31.11	Concentrated	40%	kg and l
2009.31.12	For infant use, in packages put up for retail sale	10%	kg and l
2009.31.13	Other in packages put up for retail sale	40%	kg and l
2009.31.19	Other	40%	kg and l
2009.31.20	Other:		
2009.31.21	For infant use, in packages put up for retail sale	10%	kg and l
2009.31.22	Other in packages put up for retail sale	40%	kg and l
2009.31.29	Other	40%	kg and l
2009.39.00	Other juice of any single citrus fruit (excluding orange, grapefruit, lime):		
2009.39.10	Of a Brix value not exceeding 20:		
2009.39.11	Concentrated	40%	kg and l
2009.39.12	For infant use in packages put for retail sale	10%	kg and l

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2009.39.13	Other in packages put up tor retail sale	40%	kg and l
2009.39.19	Other	40%	kg and l
2009.39.20	Other:		
2009.39.21	For infant use, in packages put up for retail sale	10%	kg and l
2009.39.22	Other in packages put up for retail sale	40%	kg and l
2009.39.29	Other	40%	kg and l
	Pineapple juice:		
2009.41.00	Of a Brix value not exceeding 20:		
2009.41.10	Concentrated not in retail packages	15%	kg and l
2009.41.11	For infant use, in packages put up for retail sale	10%	kg and l
2009.41.12	Other in packages put up for retail sale	20%	kg and l
2009.41.19	Other	20%	kg and l
2009.49.00	Other:		
2009.49.10	For infant use, in packages put up for retail sale	10%	kg and l
2009.49.11	Other in packages put up for retail sale	20%	kg and l
2009.49.19	Other	20%	kg and l
2009.50.00	Tomato juice:		
2009.50.10	Concentrated, not in retail packages	5%	kg and l
2009.50.20	For infant use in packages put up for retail sale	10%	kg and l
2009.50.90	Other	20%	kg and l
	Grape juice (including grape must):		
2009.61.00	Of a Brix value not exceeding 30:		
2009.61.10	Concentrated grape juice	Free	kg and l
2009.61.11	For infant use in packages put up for retail sale	10%	kg and l
2009.61.12	Other in packages put up for retail sale	20%	kg and l
2009.61.19	Other	20%	kg and l
2009.61.20	Grape must	Free	kg and l
2009.69.00	Other:		
2009.69.10	For infant use in packages put up for retail sale	10%	kg and 1
2009.69.11	Other in packages put up for retail sale	20%	kg and 1
2009.69.19	Other	20%	kg and 1
2009.69.20	Grape must	Free	kg and 1
	Apple juice:		
2009.71.00	Of a Brix value not exceeding 20:		
2009.71.10	Concentrated, not in retail packages	Free	kg and l
2009.71.11	For infant use in packages put up for retail sale	10%	kg and l
2009.71.12	Other, in packages put up for retail sale	20%	kg and l
2009.71.19	Other	20%	kg and l

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2009.79.00	Other:		
2009.79.10	For infant use in packages put up for retail sale	10%	kg and l
2009.79.11	Other, in packages put up for retail sale	20%	kg and l
2009.79.19	Other	20%	kg and l
2009.80.00	Juice of any other single fruit or vegetable:		
2009.80.10	Passion fruit juice:		
2009.80.11	Concentrated not in retail package	15%	kg and l
2009.80.12	For infant use in packages put up for retail sale	10%	kg and l
2009.80.13	Other, in packages put up for retail sale	20%	kg and l
2009.80.19	Other	20%	kg and l
2009.80.20	Tamarind juice:		
2009.80.21	Concentrated not in retail packages	15%	kg and l
2009.80.22	For infant use in packages put up for retail sale	10%	kg and l
2009.80.23	Other in packages put up for retail sale	20%	kg and l
2009.80 29	Other	20%	kg and l
2009.80.30	Preparation of the juice of any other single fruit or vegetable for infant use put up for retail sale	10%	kg and l
2009.80.90	Other	20%	kg and l
2009.90.00	Mixtures of juices:		
2009.90.10	Preparations of grapefruit and orange juices for infant use, put up for retail sale	10%	kg and l
2009.90.20	Other mixtures of grapefruit and orange juices	40%	kg and l
2009.90.30	Preparations of pineapple-based juices for infant use, put up for retail sale	10%	kg and l
2009.90.40	Other pineapple-based juices	20%	kg and l
2009.90.50	Preparations of other mixtures of juices for infant use, put up for retail sale	10%	kg and l
2009.90.90	Other	20%	kg and l

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes:

1. This Chapter does not cover—
   - *(a)* Mixed vegetables of heading 07.12.;
   - *(b)* Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
   - *(c)* Flavoured tea (heading 09.02);
   - *(d)* Spices or other products of headings 09.04 to 09.10;
   - *(e)* Food preparations, other than the products described in heading 21.03 or 21.04, 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);
   - *(f)* Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
   - *(g)* Prepared enzymes of heading 35.07.

2. Extracts of the substitutes referred to in Note 1*(b)* above are to be classified in heading 21.01.

3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

CHAPTER 21—*Continued*

MISCELLANEOUS EDIBLE PREPARATIONS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
21.01	**Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; 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:		
2101.11.00	Extracts, essences and concentrates	20%	kg
2101.12.00	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	20%	kg
2101.20.00	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences, or concentrates or with a basis of tea or maté	20%	kg
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20%	kg
21.02	**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.**		
2102.10.00	Active yeasts	15%	kg
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead:		
2102.20.10	Inactive yeasts	15%	kg
2102.20.20	Other single-cell micro-organisms, dead	Free	kg
2102.30.00	Prepared baking powders	15%	kg
21.03	**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2103.10.00	Soya sauce.....	20%	kg
2103.20.00	Tomato ketchup and other tomato sauces:		
2103.20.10	Tomato ketchup	20%	kg
2103.20.20	Other tomato sauces	20%	kg
2103.30.00	Mustard flour and meal and prepared mustard:		
2103.30.10	Mustard flour and meal	15%	kg
2103.30.20	Prepared mustard	20%	kg
2103.90.00	Other:		
2103.90.10	Pepper sauce	20%	kg
2103.90.20	Mayonnaise	20%	kg
2103.90.30	Worcestershire sauce	20%	kg
2103.90.40	Achar, kuchela and similar preparations	20%	kg
2103.90.90	Other	20%	kg
21.04	**Soups and broths and preparations therefor; homogenised composite food preparations.**		
2104.10.00	Soups and broths and preparations therefor:		
2104.10.10	In liquid form	20%	kg
2104.10.20	In solid or powder form	20%	kg
2104.20.00	Homogenised composite food preparations:		
2104.20.10	Preparations for infant use, put up for retail sale	10%	kg
2104.20.90	Other	20%	kg
2105.00.00	**Ice cream and other edible ice, whether or not containing cocoa.**		
2105,00.10	Ice cream	20%	kg
2105.00.90	Other	20%	kg
21.06	**Food preparations not elsewhere specified or included.**		
2106.10.00	Protein concentrates and textured protein substances:		
2106.10.10	Protein hydrolysates	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2106.10.90	Other	20%	kg
2106.90.00	Other:		
2106.90.10	Mauby syrup	20%	kg
2106.90.20	Other flavoured or coloured sugar syrups	20%	kg
2106.90.30	Flavouring powders for making beverages	5%	kg
2l06.90.40	Autolysed yeast	15%	kg
2106.90.50	Ice cream powders	20%	kg
2106.90.60	Preparations consisting of saccharin and foodstuff; used for sweetening purposes	20%	kg
2106.90.70	Preparations for infant use, put up for retail sale	10%	kg
2106.90.80	Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol	$35.00 per litre	kg and l
2106.90.90	Other	20%	kg

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes:

1. This Chapter does not cover—
   - *(a)* Products of this Chapter (other than those of heading 2209.00.00) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
   - *(b)* Sea water (heading 2501.00.00);
   - *(c)* Distilled or conductivity water or water of similar purity (heading 2851.00.00);
   - *(d)* Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
   - *(e)* Medicaments of heading 30.03 or 30.04; or
   - *(f)* Perfumery or toilet preparations (Chapter 33).

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

3. For the purposes of heading 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 22.03 to 2206.00.00 or heading 22.08 as appropriate.

Subheading Note:

1. For the purposes of subheading 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.

CHAPTER 22—*Continued*

BEVERAGES, SPIRITS AND VINEGAR

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
22.01	**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**		
2201.10.00	Mineral waters and aerated waters:		
2201.10.10	Mineral waters	20%	kg and l
2201.10.20	Aerated waters	20%	kg and l
2201.90.00	Other:		
2201.90.10	Ordinary natural waters	20%	kg and l
2201.90.90	Other	20%	kg and l
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 20.09.**		
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
2202.10.10	Aerated beverages	20%	kg and l
2202.10.90	Other	20%	kg and l
2202.90.00	Other:		
2202.90.10	Beverages containing cocoa	20%	kg and l
2202.90.20	Malt beverages	20%	kg and l
2202.90.90	Other	20%	kg and l
2203.00.00	**Beer made from malt.**		
2203.00.10	Beer	$6.76 per litre	kg and l
2203.00.20	Stout	$8.45 per litre	kg and l
2203.00.90	Other	$8.45 per litre	kg and l

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**		
2204.10.00	Sparkling wine	$67.60 per litre	kg and l
2204.20.00	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21.00	In containers holding 2 litres or less.....	$37.38 per litre	kg and l
2204.29.00	Other:		
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	6.5%	kg and l
2204.29.90	Other	6.5%	kg and l
2204.30.00	Other grape must	6.5%	kg and l
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.....	$50.70 per litre	kg and l
2205.90.00	Other	$50.70 per litre	kg and 1
2206.00.00	**Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.**		
2206.00.10	Shandy.....	$33.80 per litre	kg and l
2206.00.90	Other	$33.80 per litre	kg and 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.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher.....	$24.17 per litre	kg and l
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	$2.24 per litre	kg and l
22.08	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.**		
2208.20.00	Spirits obtained by distilling grape wine or grape marc:		
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol.	$59.15 per litre	kg and l
2208.20.90	Other	$59.15 per litre	kg and l
2208.30.00	Whiskies:		
2208.30.10	In bottles of a strength not exceeding 46% vol.	$59.15 per litre	kg and l
2208.30.90	Other	$59.15 per litre	kg and l
2208.40.00	Rum and tafia:		
2208.40.10	In bottles of a strength not exceeding 46% vol.	$59.15 per litre	kg and l
2208.40.90	Other	$59.15 per litre	kg and l
2208.50.00	Gin and Geneva:		
2208.50.10	In bottles of a strength not exceeding 46% vol.	$59.15 per litre	kg and l
2208.50.90	Other	$59.15 per litre	kg and l
2208.60.00	Vodka.	$67.60 per litre	kg and l
2208.70.00	Liqueurs and cordials	$67.60 per litre	kg and l
2208.90.00	Other:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2208.90.10	Aromatic bitters used as a flavouring agent for food and beverages	$1.86 per litre	kg and l
2208.90.20	Other aromatic bitters	$24.17 per litre	kg and l
2208.90.90	Other	$24.17 per litre	kg and l
2209.00.00	**Vinegar and substitutes for vinegar obtained from acetic acid .....**	20%	kg and l

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Note:

1. Heading 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.

Subheading Note:

1. For the purposes of subheading 2306.41.00, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading note 1 to Chapter 12.

CHAPTER 23—*Continued*

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
23.01	**Flours, meats 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	Free	kg
2301.20.00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	kg
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)	Free	kg
2302.20.00	Of rice	Free	kg
2302.30.00	Of wheat	Free	kg
2302.40.00	Of other cereals	Free	kg
2302.50.00	Of leguminous plants	Free	kg
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	Free	kg
2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture	Free	kg
2303.30.00	Brewing or distilling dregs and waste	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2304.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil .....**	Free	kg
2305.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil .....**	Free	kg
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 2304.00.00 or 2305.00.00.**		
2306.10.00	Of cotton seeds	Free	kg
2306.20.00	Of linseed	Free	kg
2306.30.00	Of sunflower seeds	Free	kg
	Of rape or colza seeds:		
2306.41.00	Of low erucic acid rape or colza seeds	Free	kg
2306.49.00	Other	Free	kg
2306.50.00	Of coconut or copra	15%	kg
2306.60.00	Of palm nuts or kernels	Free	kg
2306.70.00	Of maize (corn) germ	Free	kg
2306.90.00	Other	Free	kg
2307.00.00	**Wine lees; argol .....**	Free	kg
2308.00.00	**Vegetable materials and vegetable waste, vegetable resides and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included .....**	Free	kg
23.09	**Preparations of a kind used in animal feeding.**		
2309.10.00	Dog or cat food, put up for retail sale	20%	kg
2309.90.00	Other:		
2309.90.10	Mixed bird seeds	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2309.90.20	Other foods for pets	20%	kg
2309.90.30	Prepared complete poultry feed	15%	kg
2309.90.40	Prepared complete cattle feed	15%	kg
2309.90.50	Prepared complete pig feed	15%	kg
2309.90.60	Other prepared complete animal feeds	15%	kg
2309.90.90	Other	Free	kg

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note:

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

CHAPTER 24—*Continued*

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
24.01	**Unmanufactured tobacco; tobacco refuse.**		
2401.10.00	Tobacco, not stemmed/stripped	Free	kg
2401.20.00	Tobacco, partly or wholly stemmed/stripped	Free	kg
2401.30.00	Tobacco refuse	Free	kg
24.02	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**		
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	39%	kg
2402.20.00	Cigarettes containing tobacco	39%	kg
2402.90.00	Other	39%	kg
24.03	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.**		
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	39%	kg
	Other:		
2403.91.00	"Homogenised" or "reconstituted" tobacco	39%	kg
2403.99.00	Other	39%	kg
2403.99.10	Snuff	39%	kg
2403.99.90	Other	39%	kg

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 2802.00.00);
   - *(b)* Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
   - *(c)* Medicaments or other products of Chapter 30;
   - *(d)* Perfumery, cosmetic or toilet preparations (Chapter 33);
   - *(e)* Setts, curbstones or flagstones (heading 6801.00.00); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 6803.00.00);
   - *(f)* Precious or semi-precious stones (heading 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 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
   - *(h)* Billiard chalks (heading 95.04); or

(ij) Writing or drawing chalks or tailors' chalks (heading 96.09).

Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

Heading 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 pieces of pottery, brick or concrete.

CHAPTER 25—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2501.00.00	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.**		
2501.00.10	Table salt in retail packages of not more than 2.5 kg	20%	kg
2501.00.20	Other table salt	15%	kg
2501.00.30	Rock salt	Free	kg
2501.00.40	Pure sodium chloride	5%	kg
2501.00.50	Salt liquors	5%	kg
2501.00.90	Other	5%	kg
2502.00.00	**Unroasted iron pyrites**	Free	kg
2503.00.00	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur**	Free	kg
25.04	**Natural graphite.**		
2504.10.00	In powder or in flakes	Free	kg
2504.90.00	Other	Free	kg
25.05	**Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.**		
2505.10.00	Silica sands and quartz sands	Free	kg
2505.90.00	Other	Free	kg
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.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2506.10.00	Quartz	Free	kg
	Quartzite:		
2506.21.00	Crude or roughly trimmed	Free	kg
2506.29.00	Other	Free	kg
2507.00.00	**Kaolin and other kaolinic clays, whether or not calcined**	Free	kg
25.08	**Other clays (not including expanded clays of heading 68.06), and andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.**		
2508.10.00	Bentonite	Free	kg
2508.20.00	Decolourising earths and fuller's earth	Free	kg
2508.30.00	Fire-clay	Free	kg
2508.40.00	Other clays	Free	kg
2508.50.00	Andalusite, kyanite and sillimanite	Free	kg
2508.60.00	Mullite	Free	kg
2508.70.00	Chamotte or dinas earths	Free	kg
2509.00.00	**Chalk**	Free	kg
25.10	**Natural calcium phosphates, natural aluminium calcium phosphates and phospatic chalk.**		
2510.10.00	Unground	Free	kg
2510.20.00	Ground	Free	kg
25.11	**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2511.10.00	Natural barium sulphate (barytes)	Free	kg
2511.20.00	Natural barium carbonate (witherite)	Free	kg
2512.00.00	**Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less .....**	Free	kg
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")	Free	kg
2513.19.00	Other	Free	kg
2513.20.00	Emery, natural corundum, natural garnet and other natural abrasives	Free	kg
2514.00.00	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape .....**	Free	kg
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	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2515.12.10	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	kg
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	Free	kg
25.16	**Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**		
	Granite:		
2516.11.00	Crude or roughly trimmed	Free	kg
2516.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	kg
	Sandstone:		
2516.21.00	Crude or roughly trimmed	Free	kg
2516.22.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	kg
2516.90.00	Other monumental or building stone	Free	kg
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, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2517.10.00	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	Free	kg
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10.00	Free	kg
2517.30.00	Tarred macadam	Free	kg
	Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:		
2517.41.00	Of marble	Free	kg
2517.49.00	Other	Free	kg
25.18	**Dolomite, whether or not calcined, or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.**		
2518.10.00	Dolomite not calcined or sintered	Free	kg
2518.20.00	Calcined or sintered dolomite	Free	kg
2518.30.00	Dolomite ramming mix	Free	kg
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)	Free	kg
2519.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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:		
2520.10.10	Gypsum	15%	kg
2520.10.20	Anhydrite	Free	kg
2520.20.00	Plasters:		
2520.20.10	Plaster of Paris	Free	kg
2520.20.90	Other	Free	kg
2521.00.00	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement**	10%	kg
25.22	**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.**		
2522.10.00	Quicklime	10%	kg
2522.20.00	Slaked lime	10%	kg
2522.30.00	Hydraulic lime	10%	kg
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	15%	kg
	Portland cement:		
2523.21.00	White cement, whether or not artificially coloured	Free	kg
2523.29.00	Other:		
2523.29.10	Building cement (grey)	15%	kg
2523.29.20	Oilwell cement	5%	kg
2523.29.90	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2523.30.00	Aluminous cement	Free	kg
2523.90.00	Other hydraulic cements	5%	kg
2524.00.00	**Asbestos**	Free	kg
25.25	**Mica, including splittings; mica waste**.		
2525.10.00	Crude mica and mica rifted into sheets or splittings	Free	kg
2525.20.00	Mica powder	Free	kg
2525.30.00	Mica waste	Free	kg
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	Free	kg
2526.20.00	Crushed or powdered:		
2526.20.10	Talc	Free	kg
2526.20.90	Other	Free	kg
[25.27]			
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 and concentrates thereof (whether or not calcined)	Free	kg
2528.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
25.29	**Felspar; leucite; nepheline and nepheline syenite; fluorspar.**		
2529.10.00	Felspar	Free	kg
	Fluorspar:		
2529.21.00	Containing by weight 97% or less of calcium fluoride	Free	kg
2529.22.00	Containing by weight more than 97% of calcium fluoride .	Free	kg
2529.30.00	Leucite; nepheline and nepheline syenite	Free	kg
25.30	**Mineral substances not elsewhere specified or included.**		
2530.10.00	Vermiculite, perlite and chlorites, unexpanded	Free	kg
2530.20.00	Kieserite, epsomite (natural magnesium sulphates)	Free	kg
2530.90.00	Other	Free	kg

CHAPTER 26

ORES, SLAG AND ASH

Notes:

1. This Chapter does not cover:

   (a) Slag or similar industrial waste prepared as macadam (heading 25.17);

   (b) Natural magnesium carbonate (magnesite, whether or not calcined (heading 25.19);

   (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10;

   (d) Basic slag of Chapter 31;

   (e) Slag wool, rock wool or similar mineral wools (heading 68.06);

   (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or

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

2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 26.20 applies only to—

   (a) 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, excluding ash and residues from the incineration of municipal waste (heading 26.21); and

   (b) Ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes:

1. For the purposes of subheading 2620.21.00, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage

tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.00.

CHAPTER 26—*Continued*

ORES, SLAG AND ASH

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
26.01	**Iron ores and concentrates, including roasted iron pyrites.**		
	Iron ores and concentrates, other than roasted iron pyrites:		
2601.11.00	Non-agglomerated	Free	kg
2601.12.00	Agglomerated	Free	kg
2601.20.00	Roasted iron pyrites	Free	kg
2602.00.00	**Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight .....**	Free	kg
2603.00.00	**Copper ores and concentrates .....**	Free	kg
2604.00.00	**Nickel ores and concentrates .....**	Free	kg
2605.00.00	**Cobalt ores and concentrates .....**	Free	kg
2606.00.00	**Aluminium ores and concentrates.**		
2606.00.10	Calcined bauxite	10%	kg
2606.00.90	Other	10%	kg
2607.00.00	**Lead ores and concentrates .....**	Free	kg
2608.00.00	**Zinc ores and concentrates .....**	Free	kg
2609.00.00	**Tin ores and concentrates .....**	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2610.00.00	**Chromium ores and concentrates .....**	Free	kg
2611.00.00	**Tungsten ores and concentrates .....**	Free	kg
26.12	**Uranium or thorium ores and concentrates.**		
2612.10.00	Uranium ores and concentrates	Free	kg
2612.20.00	Thorium ores and concentrates	Free	kg
26.13	**Molybdenum ores and concentrates**.		
2613.10.00	Roasted	Free	kg
2613.90.00	Other	Free	kg
2614.00.00	**Titanium ores and concentrates .....**	Free	kg
26.15	**Niobium, tantalum, vanadium or zirconium ores and concentrates.**		
2615.10.00	Zirconium ores and concentrates	Free	kg
2615.90.00	Other	Free	kg
26.16	**Precious metal ores and concentrates.**		
2616.10.00	Silver ores and concentrates	Free	kg
2616.90.00	Other	Free	kg
26.17	**Other ores and concentrates**.		
2617.10.00	Antimony ores and concentrates	Free	kg
2617.90.00	Other	Free	kg
2618.00.00	**Granulated slag (slag sand) from the manufacture of iron or steel .....**	10%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2619.00.00	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel .....**	10%	kg
26.20	**Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds**.		
	Containing mainly zinc:		
2620.11.00	Hard zinc spelter	Free	kg
2620.19.00	Other	Free	kg
	Containing mainly lead:		
2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges	Free	kg
2620.29.00	Other	Free	kg
2620.30.00	Containing mainly copper	Free	kg
2620.40.00	Containing mainly aluminium	Free	kg
2620.60.00	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	Free	kg
	Other:		
2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures	Free	kg
2620.99.00	Other	Free	kg
26.21	**Other slag and ash; including seaweed ash (kelp); ash and residues from the incineration of municipal waste.**		
2621.10.00	Ash and residues from the incineration of municipal waste	Free	kg
2621.90.00	Other	Free	kg

CHAPTER 27

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

Notes:

This Chapter does not cover—

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;

(b) Medicaments of heading 30.03 or 30.04; or

(c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include—

(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes:

1. For the purposes of subheading 2701.11.00, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of subheading 2701.12.00, "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 2707.10.00, 2707.20.00, 2707.30.00, 2707.40.00 and 2707.60.00, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively.

4. For the purposes of subheadings 2710.11.00, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210ºC (ASTM D86 method).

CHAPTER 27—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
27.01	**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**		
	Coal, whether or not pulverised, but not agglomerated:		
2701.11.00	Anthracite	Free	kg/m^3
2701.12.00	Bituminous coal	Free	kg/m^3
2701.19.00	Other coal	Free	kg/m^3
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	Free	kg/m^3
27.02	**Lignite, whether or not agglomerated, excluding jet.**		
2702.10.00	Lignite, whether or not pulverised, but not agglomerated	Free	kg/m^3
2702.20.00	Agglomerated lignite	Free	kg/m^3
2703.00.00	**Peat (including peat litter), whether or not agglomerated .....**	Free	kg/m^3
2704.00.00	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**		
2704.00.10	Coke and semi-coke of coal	Free	kg/m^3
2704.00.20	Coke and semi-coke of lignite or of peat	Free	kg/m^3
2704.00.30	Retort carbon	Free	kg/m^3
2705.00.00	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons .....**	Free	kg/m^3

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2706.00.00	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars**	5%	kg/m^3
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	Benzol (benzene)	15%	kg/m^3
2707.20.00	Toluol (toluene)	15%	kg/m^3
2707.30.00	Xylol (xylenes)	15%	kg/m^3
2707.40.00	Napthalene	15%	kg/m^3
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	15%	kg/m^3
2707.60.00	Phenols	15%	kg/m^3
	Other:		
2707.91.00	Creosote oils	15%	kg/m^3
2707.99.00	Other:		
2707.99.10	Gasoline blending preparations	15%	kg/m^3
2707.99.90	Other	15%	kg/m^3
27.08	**Pitch and pitch coke, obtained from coal tar or from other mineral tars.**		
2708.10.00	Pitch	15%	kg/m^3
2708.20.00	Pitch coke	Free	kg/m^3
2709.00.00	**Petroleum oils and oils obtained from bituminous minerals, crude.**		
2709.00.10	Imported under the processing agreement	Free	kg/m^3
2709.00.90	Other	Free	kg/m^3

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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; waste oils.**		
	Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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, other than waste oils:		
2110.11.00	Light oils and preparations:		
2110.11.10	Aviation spirit of 100 octane and over	Free	kg/m^3
2110.11.20	Aviation spirit under 100 octane	Free	kg/m^3
2110.11.30	Motor spirit (gasoline)	30%	kg/m^3
2710.11.40	Spirit type (gasoline type) jet fuel	Free	kg/m^3
2710.11.90	Other	Free	kg/m^3
2710.19.00	Other:		
2710.19.10	Kerosene type jet fuel	Free	kg/m^3
2710.19.20	Illuminating kerosene.....	30%	kg/m^3
2710.19.30	Vapourising oil or white spirit	30%	kg/m^3
2710.19.40	Diesel oil	30%	kg/m^3
2710.19.50	Gas oils (other than diesel oil)	30%	kg/m^3
2710.19.60	Bunker 'C' grade fuel oil	30%	kg/m^3
2710.19.70	Partly refined petroleum, including topped crudes	Free	kg/m^3
2710.19.80	Lubricating oil base stocks, lubricating oils, greases:		
2710.19.81	Lubricating oil base stock (Paraffinic type)	15%	kg/m^3
2710.19.82	Other lubricating oil base stock	15%	kg/m^3
2710.19.83	Lubricating oils	30%	kg/m^3
2710.19.84	Lubricating greases	30%	kg/m^3
2710.19.85	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	15%	kg/m^3

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2710.19.86	Transformer oil	Free	kg/m^3
2710.19.87	Circuit breaker oil	Free	kg/m^3
2710.19.88	Cleansing, cutting and mould release oils	Free	kg/m^3
2710.19.89	Other	Free	kg/m^3
2710.19.90	Other	Free	kg /m^3
	Waste oils:		
2710.91.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Free	kg/m^3
2710.99.00	Other	Free	kg/m^3
27.11	**Petroleum gases and other gaseous hydrocarbons.**		
	Liquefied:		
2711.11.00	Natural gas	Free	kg/m^3
2711.12.00	Propane	Free	kg/m^3
2711.13.00	Butanes	Free	kg/m^3
2711.14.00	Ethylene, propylene, butylenes and butadiene	Free	kg/m^3
2711.19.00	Other	Free	kg/m^3
	In gaseous state:		
2711.21.00	Natural gas	Free	kg/m^3
2711.29.00	Other	Free	kg/m^3
27.12	**Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.**		
2712.10.00	Petroleum jelly	20%	kg/m^3
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil	Free	kg/m^3
2712.90.00	Other	Free	kg/m^3

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
27.13	**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.**		
	Petroleum coke:		
2713.11.00	Not calcined	Free	kg
2713.12.00	Calcined	Free	kg
2713.20.00	Petroleum bitumen	30%	kg
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous mineral	30%	kg
27.14	**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.**		
2714.10.00	Bituminous or oil shale and tar sands	30%	kg
2714.90.00	Other:		
2714.90.10	Natural bitumen	30%	kg
2714.90.20	Natural asphalt	10%	kg
2714.90.30	Asphaltites and asphaltic rocks	30%	kg
2714.90.90	Other	30%	kg
2715.00.00	**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).**		
2715.00.10	Cut-backs	30%	kg
2715.00.90	Other	30%	kg
2716.00.00	**Electrical energy .....**	Free	1000 kwh

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes:

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

   (b) Subject to paragraph *(a)* above, goods answering to a description in heading 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 30.04, 30.05, 30.06, 32.12, 3303.00.00, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

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

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

   (b) presented together; and

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

CHAPTER 28

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

Notes:

1. Except where the context otherwise requires, the headings of this Chapter apply only to—
   - *(a)* Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
   - *(b)* The products mentioned in *(a)* above dissolved in water;
   - *(c)* The products mentioned in *(a)* above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
   - *(d)* The products mentioned in *(a)*, *(b)* or *(c)* above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
   - *(e)* The products mentioned in *(a)*, *(b)*, *(c)* or *(d)* above with 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, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 2838.00.00), organic products included in headings 28.43 to 28.46 and carbides (heading 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 28.11);
   - *(b)* Halide oxides of carbon (heading 28.12);
   - *(c)* Carbon disulphide (heading 28.13);
   - *(d)* Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanats, tetrathiocyanato-diamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);

(e) Hydrogen peroxide, solidified with urea (heading 2847.00.00), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2851.00.00) other than calcium cyanamide, whether or not pure (Chapter 31).

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 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;

(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813.00.00; ink removers put up in packings for retail sale, of heading 38.24; 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 38.24;

(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 74 Bq/g (0.002 μ Ci/g);

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

(f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 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.

Heading 2848.00.00 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

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 3818.00.00.

CHAPTER 28

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I—CHEMICAL ELEMENTS		
28.01	**Fluorine, chlorine, bromine and iodine.**		
2801.10.00	Chlorine	Free	kg
2801.20.00	Iodine	Free	kg
2801.30.00	Flourine; bromine	Free	kg
2802.00.00	**Sulphur, sublimed or precipitated; colloidal sulphur**	Free	kg
2803.00.00	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)**	Free	kg
28.04	**Hydrogen, rare gases and other non-metals.**		
2804.10.00	Hydrogen.	10%	kg and m^3
	Rare gases:		
2804.21.00	Argon	10%	kg and m^3
2804.29.00	Other	5%	kg and m^3
2804.30.00	Nitrogen	10%	kg and m^3
2804.40.00	Oxygen	10%	kg and m^3
2804.50.00	Boron; tellurium	Free	kg
	Silicon:		
2804.61.00	Containing by weight not less than 99.99% of silicon	Free	kg
2804.69.00	Other	Free	kg
2804.70.00	Phosphorus	Free	kg
2804.80.00	Arsenic	Free	kg
2804.90.00	Selenium	Free	kg
28.05	**Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.**		
	Alkali or alkaline-earth metals:		
2805.11.00	Sodium	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2805.12.00	Calcium.....	Free	kg
2805.19.00	Other	Free	kg
2805.30.00	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	Free	kg
2805.40.00	Mercury	Free	kg
	II—INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
28.06	**Hydrogen chloride (hydrochloric acid); chlorasulphuric acid.**		
2806.10.00	Hydrogen chloride (hydrochloric acid)	Free	kg
2806.20.00	Chlorosulphuric acid	Free	kg
2807.00.00	**Sulphuric acid; oleum.**		
2807.00.10	Sulphuric acid, for chemical analysis	Free	kg
2807.00.20	Sulphuric acid, other	15%	kg
2807.00.30	Oleum	Free	kg
2808.00.00	**Nitric acid; sulphonitric acids .....**	Free	kg
28.09	**Diphosphorus pentaoxide; phosphoric acid; and polyphosphoric acids, whether or not chemically defined.**		
2809.10.00	Diphosphorus pentaoxide	Free	kg
2809.20.00	Phosphoric acid and polyphosphoric acid	Free	kg
2810.00.00	**Oxides of boron; boric acids .....**	Free	kg
28.11	**Other inorganic acids and other inorganic oxygen compounds of non-metals.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other inorganic acids:		
2811.11.00	Hydrogen fluoride (hydrofluoric acid)	Free	kg
2811.19.00	Other	Free	kg
2811.20.00	Other inorganic oxygen compounds of non-metals:		
2811.21.00	Carbon dioxide	15%	kg
2811.22.00	Silicon dioxide	Free	kg
2811.23.00	Sulphur dioxide	Free	kg
2811.29.00	Other:		
2811.29.10	Nitrous oxide	Free	kg
2811.29.90	Other	Free	kg
	III—HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
28.12	**Halides and halide oxides of non-metals.**		
2812.10.00	Chlorides and chloride oxides	Free	kg
2812.90.00	Other	Free	kg
28.13	**Sulphides of non-metals; commercial phosphorus trisulphide.**		
2813.10.00	Carbon disulphide	Free	kg
2813.90.00	Other	Free	kg
	IV—INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
28.14	**Ammonia, anhydrous or in aqueous solution.**		
2814.10.00	Anhydrous ammonia	15%	kg
2814.20.00	Ammonia in aqueous solution	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
28.15	**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**		
	Sodium hydroxide (caustic soda):		
2815.11.00	Solid	5%	kg
2815.12.00	In aqueous solution (soda lye or liquid soda)	5%	kg
2815.20.00	Potassium hydroxide (caustic potash)	Free	kg
2815.30.00	Peroxides of sodium or potassium	Free	kg
28.16	**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**		
2816.10.00	Hydroxide and peroxide of magnesium.....	Free	kg
2816.40.00	Oxides, hydroxides and peroxides, of strontium or barium	Free	kg
2817.00.00	**Zinc oxide; zinc peroxide .....**	Free	kg
28.18	**Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide**.		
2818.10.00	Artificial corundum, whether or not chemically defined	Free	kg
2818.20.00	Aluminium oxide (alumina), other than artificial corundum	15%	kg
2818.30.00	Aluminium hydroxide	Free	kg
28.19	**Chromium oxides and hydroxides.**		
2819.10.00	Chromium trioxide	Free	kg
2819.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
28.20	**Manganese oxides.**		
2820.10.00	Manganese dioxide	Free	kg
2820.90.00	Other	Free	kg
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	Free	kg
2821.20.00	Earth colours	Free	kg
2822.00.00	**Cobalt oxides and hydroxides; commercial cobalt oxides**	Free	kg
2823.00.00	**Titanium oxides**	Free	kg
28.24	**Lead oxides; red lead and orange lead**.		
2824.10.00	Lead monoxide (litharge, massicot)	Free	kg
2824.20.00	Red lead and orange lead	Free	kg
2824.90.00	Other	Free	kg
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	Free	kg
2825.20.00	Lithium oxide and hydroxide	Free	kg
2825.30.00	Vanadium oxides and hydroxides	Free	kg
2825.40.00	Nickel oxides and hydroxides	Free	kg
2825.50.00	Copper oxides and hydroxides	Free	kg
2825.60.00	Germanium oxides and zirconium dioxide	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2825.70.00	Molybdenum oxides and hydroxides	Free	kg
2825.80.00	Antimony oxides	Free	kg
2825.90.00	Other	Free	kg
	V—SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
28.26	**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.**		
	Fluorides:		
2826.11.00	Of ammonium or of sodium	Free	kg
2826.12.00	Of aluminium	Free	kg
2826.19.00	Other	Free	kg
2826.20.00	Fluorosilicates of sodium or of potassium.....	Free	kg
2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite) ..	Free	kg
2826.90.00	Other	Free	kg
28.27	**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.**		
2827.10.00	Ammonium chloride	Free	kg
2827.20.00	Calcium chloride	Free	kg
	Other chlorides:		
2827.31.00	Of magnesium	Free	kg
2827.32.00	Of aluminium	Free	kg
2827.33.00	Of iron	Free	kg
2827.34.00	Of cobalt	Free	kg
2827.35.00	Of nickel	Free	kg
2827.36.00	Of zinc	Free	kg
2827.39.00	Other	Free	kg
	Chloride oxides and chloride hydroxides:		
2827.41.00	Of copper	Free	kg
2827.49.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Bromides and bromide oxides:		
2827.51.00	Bromides of sodium or of potassium.....	Free	kg
2827.59.00	Other	Free	kg
2827.60.00	Iodides and iodide oxides	Free	kg
28.28	**Hypochlorites; commercial calcium hypochiorite; chlorites; hypobromites.**		
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites	Free	kg
2828.90.00	Other	Free	kg
28.29	**Chlorates and perchlorates; bromates and perbromates; iodates and periodates**.		
	Chlorates:		
2829.11.00	Of sodium	Free	kg
2829.19.00	Other	Free	kg
2829.90.00	Other	Free	kg
28.30	**Sulphides; polysulphides, whether or not chemically defined.**		
2830.10.00	Sodium sulphides	Free	kg
2830.20.00	Zinc sulphide	Free	kg
2830.30.00	Cadmium sulphide	Free	kg
2830.90.00	Other	Free	kg
28.31	**Dithionites and sulphoxylates.**		
2831.10.00	Of sodium	Free	kg
2831.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
28.32	**Sulphites; thiosulphates.**		
2832.10.00	Sodium sulphites	Free	kg
2832.20.00	Other sulphites	Free	kg
2832.30.00	Thiosulphates	Free	kg
28.33	**Sulphates; alums; peroxosulphates (persulphates).**		
	Sodium sulphates:		
2833.11.00	Disodium sulphate	Free	kg
2833.19.00	Other	Free	kg
	Other sulphates:		
2833.21.00	Of magnesium	Free	kg
2833.22.00	Of aluminium	15%	kg
2833.23.00	Of chromium	Free	kg
2833.24.00	Of nickel	Free	kg
2833.25.00	Of copper	Free	kg
2833.26.00	Of zinc	Free	kg
2833.27.00	Of barium	Free	kg
2833.29.00	Other	Free	kg
2833.30.00	Alums	Free	kg
2833.40.00	Peroxosulphates (persulphates)	Free	kg
28.34	**Nitrites; nitrates.**		
2834.10.00	Nitrites	Free	kg
	Nitrates:		
2834.21.00	Of potassium	Free	kg
2834.29.00	Other	Free	kg
28.35	**Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphites)	Free	kg
	Phosphates:		
2835.22.00	Of mono-or disodium	Free	kg
2835.23.00	Of trisodium	Free	kg
2835.24.00	Of potassium	Free	kg
2835.25.00	Calcium hydrogenorthophosphate ("dicalcium phosphate")	Free	kg
2835.26.00	Other phosphates of calcium	Free	kg
2835.29.00	Other	Free	kg
	Polyphosphates:		
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)	Free	kg
2835.39.00	Other	Free	kg
28.36	**Carbonates; peroxocarbonates (percarbonatcs); commercial ammonium carbonate containing ammonium carbamate.**		
2836.10.00	Commercial ammonium carbonate and other ammonium carbonates	Free	kg
2836.20.00	Disodium carbonate	Free	kg
2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate)	Free	kg
2836.40.00	Potassium carbonates	Free	kg
2836.50.00	Calcium carbonate	Free	kg
2836.60.00	Barium carbonate	Free	kg
2836.70.00	Lead carbonates	Free	kg
	Other:		
2836.91.00	Lithium carbonates	Free	kg
2836.92.00	Strontium carbonate	Free	kg
2836.99.00	Other	Free	kg
28.37	**Cyanides, cyanide oxides and complex cyanides.**		
	Cyanides and cyanide oxides:		
2837.11.00	Of sodium	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2837.19.00	Other	Free	kg
2837.20.00	Complex cyanides	Free	kg
2838.00.00	**Fulminates, cyanates and thiocyanates**	Free	kg
28.39	**Silicates; commercial alkali metal silicates.**		
	Of sodium:		
2839.11.00	Sodium metasilicates	Free	kg
2839.19.00	Other	Free	kg
2839.20.00	Of potassium	Free	kg
2839.90.00	Other	Free	kg
28.40	**Borates; peroxoborates (perborates).**		
	Disodium tetraborate (refined borax):		
2840.11.00	Anhydrous	Free	kg
2840.19.00	Other	Free	kg
2840.20.00	Other borates	Free	kg
2840.30.00	Peroxoborates (perborates)	Free	kg
28.41	**Salts of oxometallic or peroxometallic acids.**		
2841.10.00	Aluminate	Free	kg
2841.20.00	Chromates of zinc or of lead	Free	kg
2841.30.00	Sodium dichromate	Free	kg
2841.50.00	Other chromates and dichromates; peroxochromates	Free	kg
	Manganites, manganates and permanganates:		
2841.61.00	Potassium permanganate	Free	kg
2841.69.00	Other	Free	kg
2841.70.00	Molybdates	Free	kg
2841.80.00	Tungstates (wolframates)	Free	kg
2841.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
28.42	**Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.**		
2842.10.00	Double or complex silicates, including aluminosilicates whether or not chemically defined	Free	kg
2842.90.00	Other	Free	kg
	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	Free	kg
	Silver compounds:		
2843.21.00	Silver nitrate	Free	kg
2843.29.00	Other	Free	kg
2843.30.00	Gold compounds	Free	kg
2843.90.00	Other compounds; amalgams	Free	kg
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	Free	kg
2844.20.00	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products.....	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2844.30.00	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	Free	kg
2844.40.00	Radioactive elements and isotopes and compounds other than those of subheading 2844.10.00, 2844.20.00 or 2844.30.00; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	Free	kg
2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	Free	kg
28.45	**Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.**		
2845.10.00	Heavy water (deuterium oxide)	Free	kg
2845.90.00	Other	Free	kg
28.46	**Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.**		
2846.10.00	Cerium compounds	Free	kg
2846.90.00	Other	Free	kg
2847.00.00	**Hydrogen peroxide, whether or not solidified with urea .....**	Free	kg
2848.00.00	**Phosphides, whether or not chemically defined, excluding ferrophosphorus .....**	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
28.49	**Carbides, whether or not chemically defined.**		
2849.10.00	Of calcium	Free	kg
2849.20.00	Of silicon	Free	kg
2849.90.00	Other	Free	kg
2850.00.00	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49 .....**	Free	kg
2851.00.00	**Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals .....**	Free	kg

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 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940.00.00, or the products of heading 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 (including an anti-caking agent) necessary for their preservation or transport;
   - *(g)* The products mentioned in *(a)*, *(b)*, *(c)*, *(d)*, *(e)* or *(f)* above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
   - *(h)* The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover—
   - *(a)* Goods of heading 15.04 or crude glycerol of heading 1520.00.00;
   - *(b)* Ethyl alcohol (heading 22.07 or 22.08);

(c) Methane or propane (heading 27.11);

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

(e) Urea (heading 31.02 or 31.05);

(f) Colouring matter of vegetable or animal origin (heading 3203.00.00), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);

(g) Enzymes (heading 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 36.06);

(ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813.00.00; ink removers put up in packings for retail sale, of heading 38.24; or

(k) Optical elements, for example, of ethylenediamine tartrate (heading 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 29.04 to 29.06, 29.08 to 2911.00.00 and 2913.00.00 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.

For the purposes of headings 2911.00.00, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 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 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 2942.00.00, 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 2942.00.00 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 (heading 29.05).

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

6. The compounds of headings 29.30 and 2931.00.00 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 29.30 (organo-sulphur compounds) and heading 2931.00.00 (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 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

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

8. For the purposes of heading 29.37—

(a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Note:

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

CHAPTER 29—*Continued*

ORGANIC CHEMICALS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I—HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.01	**Acyclic hydrocarbons.**		
2901.10.00	Saturated	Free	kg
	Unsaturated:		
2901.21.00	Ethylene	Free	kg
2901.22.00	Propene (propylene)	Free	kg
2901.23.00	Butene (butylenes) and isomers thereof	Free	kg
2901.24.00	Buta-1, 3-diene and isoprene	Free	kg
2901.29.00	Other:		
2901.29.10	Nonylene (nonene)	Free	kg
2901.29.20	Acetylene	5%	kg
2901.29.90	Other	Free	kg
29.02	**Cyclic hydrocarbons.**		
	Cyclanes, cyclenes and cycloterpenes:		
2902.11.00	Cyclohexane	Free	kg
2902.19.00	Other	Free	kg
2902.20.00	Benzene	Free	kg
2902.30.00	Toluene	Free	kg
	Xylenes:		
2902.41.00	***o***-Xylene	Free	kg
2902.42.00	***m***-Xylene	Free	kg
2902.43.00	***p***-Xylene	Free	kg
2902.44.00	Mixed xylene isomers	Free	kg
2902.50.00	Styrene	Free	kg
2902.60.00	Ethylbenzene	Free	kg
2902.70.00	Cumene	Free	kg
2902.90.00	Other	Free	kg
29.03	**Halogenated derivatives of hydrocarbons.**		
	Saturated chlorinated derivatives of acyclic hydrocarbons:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2903.11.00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	Free	kg
2903.12.00	Dichloromethane (methylene chloride)	Free	kg
2903.13.00	Chloroform (trichloromethane)	Free	kg
2903.14.00	Carbon tetrachloride	Free	kg
2903.15.00	1,2-Dichloroethane (ethylene dichloride)	Free	kg
2903.19.00	Other:		
2903.19.10	1,1, 1-Trichloroethane (methylchloroform)	Free	kg
2903.19.90	Other	Free	kg
	Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21.00	Vinyl chloride (chloroethylene)	Free	kg
2903.22.00	Trichloroethylene	Free	kg
2903.23.00	Tetrachloroethylene (perchloroethylene)	Free	kg
2903.29.00	Other	Free	kg
2903.30.00	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	Free	kg
	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.41.00	Trichlorofluoromethane	Free	kg
2903.42.00	Dichlorodifluoromethane	Free	kg
2903.43.00	Trichlorotrifluoroethanes	Free	kg
2903.44.00	Dichlorotetrafluoroethanes and chloropentafluoroethane	Free	kg
2903.45.00	Other derivatives perhalogenated only with fluorine and chlorine:		
2903.45.10	Chlorotrifluoromethane	Free	kg
2903.45.20	Pentachlorofluoroethane	Free	kg
2903.45.30	Tetrachlorodifluoroethanes	Free	kg
2903.45.40	Heptachlorofluoropropanes	Free	kg
2903.45.50	Hexachlorodifluoropropanes	Free	kg
2903.45.60	Pentachlorotrifluoropropanes	Free	kg
2903.45.70	Tetrachlorotetrafluoropropanes	Free	kg
2903.45.80	Trichloropentafluoropropanes	Free	kg
2903.45.90	Other:		
2903.45.91	Dichlorohexafluoropropanes	Free	kg
2903.45.92	Chloroheptafluoropropanes	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2903.45.99	Other	Free	kg
2903.46.00	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	Free	kg
2903.47.00	Other perhalogenated derivatives	Free	kg
2903.49.00	Other:		
2903.49.10	Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	Free	kg
2903.49.20	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	Free	kg
2903.49.90	Other	Free	kg
	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.51.00	1,2,3,4,5,6-Hexachlorocyclohexane	Free	kg
2903.59.00	Other	Free	kg
	Halogenated derivatives of aromatic hydrocarbons:		
2903.61.00	Chlorobenzene, ***o***-dichlorobenzene and ***p***-dichlorobenzene	Free	kg
2903.62.00	Hexachlorobenzene and DDT [1,1, l-trichloro-2, 2-bis (***p***-chlorophenyl) ethane]	Free	kg
2903.69.00	Other	Free	kg
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:		
2904.10.10	Sulphonic acid [tridecylbenzene (TDBSA) and Linear Alkylbenzene (LAB SA)]	15%	kg
2904.10.20	Sulphonic acid [Dodecylbenzene (DDBSA)]	15%	kg
2904.10.90	Other	Free	kg
2904.20.00	Derivatives containing only nitro or only nitroso groups	Free	kg
2904.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	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)	10%	kg
2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	Free	kg
2905.13.00	Butan-1-ol (***n***-butyl alcohol)	Free	kg
2905.14.00	Other butanols	Free	kg
2905.15.00	Pentanol (amyl alcohol) and isomers thereof	Free	kg
2905.16.00	Octanol (octyl alcohol) and isomers thereof	Free	kg
2905.17.00	Dodecan-l-ol (lauryl alcohol), hexadecane-l-ol (cetyl alcohol) and octadecan-l-ol (stearyl alcohol)	Free	kg
2905.19.00	Other	Free	kg
	Unsaturated monohydric alcohols:		
2905.22.00	Acyclic terpene alcohols	Free	kg
2905.29.00	Other	Free	kg
	Diols:		
2905.31.00	Ethylene gycol (ethanediol)	Free	kg
2905.32.00	Propylene glycol (propane- 1,2-diol)	Free	kg
2905.39.00	Other	Free	kg
	Other polyhydric alcohols:		
2905.41.00	2-Ethyl-2- (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	Free	kg
2905.42.00	Pentaerythritol	Free	kg
2905.43.00	Mannitol	Free	kg
2905.44.00	D-glucitol (sorbitol)	Free	kg
2905.45.00	Glycerol	Free	kg
2905.49.00	Other	Free	kg
	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51.00	Ethchlorvynol (INN)	Free	kg
2905.59.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
29.06	**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
	Cyclanic, cyclenic or cycloterpenic:		
2906.11.00	Menthol	Free	kg
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	Free	kg
2906.13.00	Sterols and inositols	Free	kg
2906.14.00	Terpineols	Free	kg
2906.19.00	Other	Free	kg
2906.20.00	Aromatic:		
2906.21.00	Benzyl alcohol	Free	kg
2906.29.00	Other	Free	kg
	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	Free	kg
2907.12.00	Cresols and their salts	Free	kg
2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	Free	kg
2907.14.00	Xylenols and their salts	Free	kg
2907.15.00	Naphthols and their salts	Free	kg
2907.19.00	Other	Free	kg
	Polyphenols; phenol-alcohols:		
2907.21.00	Resorcinol and its salts	Free	kg
2907.22.00	Hydroquinone (quinol) and its salts	Free	kg
2907.23.00	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	Free	kg
2907.29.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
29.08	**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.**		
2908.10.00	Derivatives containing only halogen substituents and their salts	Free	kg
2908.20.00	Derivatives containing only sulpho groups, their salts and esters	Free	kg
2908.90.00	Other	Free	kg
	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	Free	kg
2909.19.00	Other	Free	kg
2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	kg
2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.41.00	2.2-Oxydiethanol (diethnylene glycol, digol)	Free	kg
2909.42.00	Monomethyl ethers of ethylene glycol or of diethylene glycol	Free	kg
2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol	Free	kg
2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol	Free	kg
2909.49.00	Other	Free	kg
2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	kg
2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	kg
29.10	**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
2910.10.00	Oxirane (ethylene oxide)	Free	kg
2910.20.00	Methyloxirane (propylene oxide)	Free	kg
2910.30.00	1-Chloro-2,3-epoxypropane (epichlorohydrin)	Free	kg
2910.90.00	Other	Free	kg
2911.00.00	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	Free	kg
	V— ALDEHYDE-FUNCTION COMPOUNDS		
29.12	**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Acyclic aldehydes without other oxygen function:		
2912.11.00	Methanal (formaldehyde)	Free	kg
2912.12.00	Ethanal (acetaldehyde)	Free	kg
2912.13.00	Butanal (butyraldehyde, normal isomer)	Free	kg
2912.19.00	Other	Free	kg
	Cyclic aldehydes without other oxygen function:		
2912.21.00	Benzaldehyde	Free	kg
2912.29.00	Other	Free	kg
2912.30.00	Aldehyde-alcohols	Free	kg
2912.40.00	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
2912.41.00	Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	Free	kg
2912.42.00	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	Free	kg
2912.49.00	Other	Free	kg
2912.50.00	Cyclic polymers of aldehydes	Free	kg
2912.60.00	Paraformaldehyde	Free	kg
2913.00.00	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12**	Free	kg
	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	Free	kg
2914.12.00	Butanone (methyl ethyl ketone)	Free	kg
2914.13.00	4-Methylpentan-2-one (methyl isobutyl ketone)	Free	kg
2914.19.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
2914.21.00	Camphor	Free	kg
2914.22.00	Cyclohexanone and methylcyclohexanones	Free	kg
2914.23.00	Ionones and methylionones	Free	kg
2914.29.00	Other	Free	kg
	Aromatic ketones without other oxygen function:		
2914.31.00	Phenylacetone (phenylpropan-2-one)	Free	kg
2914.39.00	Other	Free	kg
2914.40.00	Ketone-alcohols and ketone-aldehydes	Free	kg
2914.50.00	Ketone-phenols and ketones with other oxygen function	Free	kg
	Quinones:		
2914.61.00	Anthraquinone	Free	kg
2914.69.00	Other	Free	kg
2914.70.00	Halogenated, sulphonated, nitrated or nitrosated derivatives	Free	kg
	VII—CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.15	**Saturated acyclic 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	Free	kg
2915.12.00	Salts of formic acid	Free	kg
2915.13.00	Esters of formic acid	Free	kg
2915.20.00	Acetic acid and its salts; acetic anhydride:		
2915.21.00	Acetic acid	Free	kg
2915.22.00	Sodium acetate	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2915.23.00	Cobalt acetates	Free	kg
2915.24.00	Acetic anhydride	Free	kg
2915.29.00	Other	Free	kg
	Esters of acetic acid:		
2915.31.00	Ethyl acetate	Free	kg
2915.32.00	Vinyl acetate	Free	kg
2915.33.00	***n***-Butyl acetate	Free	kg
2915.34.00	Isobutyl acetate	Free	kg
2915.35.00	2-Ethoxyethyl acetate	Free	kg
2915.39.00	Other	Free	kg
2915.40.00	Mono-, di-or trichloroacetic acids, their salts and esters	Free	kg
2915.50.00	Propionic acid, its salts and esters	Free	kg
2915.60.00	Butanoic acids, pentanoic acids, their salts and esters	Free	kg
2915.70.00	Palmitic acid, stearic acid, their salts and esters	Free	kg
2915.90.00	Other	Free	kg
29.16	**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, 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	Acrylic acid and its salts	Free	kg
2916.12.00	Esters of acrylic acid	Free	kg
2916.13.00	Methacrylic acid and its salts	Free	kg
2916.14.00	Esters of methacrylic acid	Free	kg
2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters	Free	kg
2916.19.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides,peroxides, peroxyacids and their derivatives	Free	kg
	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.31.00	Benzoic acid, its salts and esters	Free	kg
2916.32.00	Benzoyl peroxide and benzoyl chloride	Free	kg
2916.34.00	Phenylacetic acid and its salts	Free	kg
2916.35.00	Esters of phenylacetic acid	Free	kg
2916.39.00	Other	Free	kg
29.17	**Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; 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	Free	kg
2917.12.00	Adipic acid, its salts and esters	Free	kg
2917.13.00	Azelaic acid, sebacic acid, their salts and esters ..	Free	kg
2917.14.00	Maleic anhydride	Free	kg
2917.19.00	Other	Free	kg
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.....	Free	kg
	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.31.00	Dibutyl orthophthalates	Free	kg
2917.32.00	Dioctyl orthophthalates	Free	kg
2917.33.00	Dinonyl or didecyl orthophthalates	Free	kg
2917.34.00	Other esters of orthophthalic acid	Free	kg
2917.35.00	Phthalic anhydride	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2917.36.00	Terephtalic acids and its salts	Free	kg
2917.37.00	Dimethyl terephthalate	Free	kg
2917.39.00	Other	Free	kg
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	Free	kg
2918.12.00	Tartaric acid	Free	kg
2918.13.00	Salts and esters of tartaric acid	Free	kg
2918.14.00	Citric acid	Free	kg
2918.15.00	Salts and esters of citric acid	Free	kg
2918.16.00	Gluconic acid, its salts and esters	Free	kg
2918.19.00	Other	Free	kg
	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	Free	kg
2918.22.00	*O*-Acetylsalicylic acid, its salts and esters	Free	kg
2918.23.00	Other esters of salicylic acid and their salts	Free	kg
2918.29.00	Other	Free	kg
2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free	kg
2918.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	VIII—ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2919.00.00	**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives .....**	Free	kg
29.20	**Esters of other inorganic acids of non-metals (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	Free	kg
2920.90.00	Other	Free	kg
	IX—NITROGEN-FUNCTION COMPOUNDS		
21.21	**Amine-function compounds.**		
	Acyclic monoamines and their derivatives; salts thereof:		
2921.11.00	Methylamine, di-or trimethylamine and their salts	Free	kg
2921.12.00	Diethylamine and its salts	Free	kg
2921.19.00	Other	Free	kg
	Acyclic polyamines and their derivatives; salts thereof:		
2921.21.00	Ethylenediamine and its salts	Free	kg
2921.22.00	Hexamethylenediamine and its salts	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2921.29.00	Other	Free	kg
2921.30.00	Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	Free	kg
	Aromatic monoamines and their derivatives; salts thereof:		
2921.41.00	Aniline and its salts	Free	kg
2921.42.00	Aniline derivatives and their salts	Free	kg
2921.43.00	Toluidines and their derivatives; salts thereof	Free	kg
2921.44.00	Diphenylamine and its derivatives; salts thereof	Free	kg
2921.45.00	1-Napthylamine (alpha-napthylamine), 2-naphthylamine (beta-napthylamine) and their derivatives; salts thereof	Free	kg
2921.46.00	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	Free	kg
2921.49.00	Other	Free	kg
	Aromatic polyamines and their derivatives; salts thereof:		
2921.51.00	***o-, m-, p-***Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	Free	kg
2921.59.00	Other	Free	kg
29.22	**Oxygen-function amino-compounds.**		
	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.11.00	Monoethanolamine and its salts	Free	kg
2922.12.00	Diethanolamine and its salts	Free	kg
2922.13.00	Triethanolamine and its salts	Free	kg
2922.14.00	Dextropropoxyphene (INN) and its salts	Free	kg
2922.19.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.21.00	Aminohydroxynaphthalenesulphonic acids and their salts	Free	kg
2922.22.00	Anisidines, dianisidines, phenetidines, and their salts	Free	kg
2922.29.00	Other	Free	kg
	Amino-aldeydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
2922.31.00	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	Free	kg
2922.39.00	Other	Free	kg
	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		
2922.41.00	Lysine and its esters; salts thereof	Free	kg
2922.42.00	Glutamic acid and its salts	Free	kg
2922.43.00	Anthranilic acid and its salts	Free	kg
2922.44.00	Tilidine (INN) and its salts	Free	kg
2922.49.00	Other	Free	kg
2922.50.00	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	Free	kg
29.23	**Quaternary ammonium salts and hydroxides; Lecithins and other phosphoaminolipids, whether or not chemically defined.**		
2923.10.00	Choline and its salts	Free	kg
2923.20.00	Lecithins and other phosphoaminolipids	Free	kg
2923.90.00	Other	Free	kg
29.24	**Carboxyamide-function compounds; amide-function compounds of carbonic acid.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.11.00	Meprobamate (INN)	Free	kg
2924.19.00	Other	Free	kg
2924.20.00	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21.00	Ureines and their derivatives; salts thereof	Free	kg
2924.23.00	2-Acetamidobenzoic acid (N-acetylanthranillic acid) and its salts	Free	kg
2924.24.00	Ethinamate (INN)	Free	kg
2924.29.00	Other	Free	kg
29.25	**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.**		
	Imides and their derivatives; salts thereof:		
2925.11.00	Saccharin and its salts	Free	kg
2925.12.00	Glutethimide (INN)	Free	kg
2925.19.00	Other	Free	kg
2925.20.00	Imines and their derivatives; salts thereof	Free	kg
26.26	**Nitrile-function compounds.**		
2926.10.00	Acrylonitrile	Free	kg
2926.20.00	1-Cyanoguanidine (dicyandiamide)	Free	kg
2926.30.00	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	Free	kg
2926.90.00	Other	Free	kg
2927.00.00	**Diazo-, azo- or azoxy-compounds .....**	Free	kg
2928.00.00	**Organic derivatives of hydrazine or of hydroxylaminc .....**	Free	kg
29.29	**Compounds with other nitrogen function.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2929.10.00	Isocyanates	Free	kg
2929.90.00	Other	Free	kg
	X—ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
30.30	**Organo-sulphur compounds.**		
2930.10.00	Dithiocarbonates (xanthates)	Free	kg
2930.20.00	Thiocarbamates and dithiocarbamates	Free	kg
2930.30.00	Thiuram mono-, di- or tetrasulphides	Free	kg
2930.40.00	Methionine	Free	kg
2930.90.00	Other	Free	kg
2931.00.00	**Other organo-inorganic compounds**	Free	kg
29.32	**Hetcrocyclic compounds with oxygen hetero-atom(s) only.**		
	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932.11.00	Tetrahydrofuran	Free	kg
2932.12.00	2-Furaldehyde (furfuraldehyde)	Free	kg
2932.13.00	Furfuryl alcohol and tetrahydrofurftuyl alcohol	Free	kg
2932.19.00	Other	Free	kg
	Lactones:		
2932.21.00	Coumarin, methylcoumarins and ethyl-coumarins	Free	kg
2932.29.00	Other lactones	Free	kg
	Other:		
2932.91.00	Isosafrole	Free	kg
2932.92.00	1-(l ,3-benzodioxol-5-yl) propan-2-one	Free	kg
2932.93.00	Piperonal	Free	kg
2932.94.00	Safrole	Free	kg
2932.95.00	Tetrahydrocannabinols (all isomers)	Free	kg
2932.99.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
29.33	**Heterocyclic compounds with nitrogen hetero-atom(s) only.**		
	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933.11.00	Phenazone (antipyrin) and its derivatives	Free	kg
2933.19.00	Other	Free	kg
	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933.21.00	Hydantoin and its derivatives.....	Free	kg
2933.29.00	Other	Free	kg
	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.31.00	Pyridine and its salts.....	Free	kg
2933.32.00	Piperidine and its salts	Free	kg
2933.33.00	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	Free	kg
2933.39.00	Other	Free	kg
	Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused:		
2933.41.00	Levorphanol (INN) and its salts	Free	kg
2933.49.00	Other	Free	kg
	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933.52.00	Malonylurea (barbituric acid) and its salts	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2933.53.00	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	Free	kg
2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof	Free	kg
2933.55.00	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprolt (INN); salts thereof	Free	kg
2933.59.00	Other	Free	kg
	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933.61.00	Melamine	Free	kg
2933.69.00	Other	Free	kg
	Lactams:		
2933.71.00	6-Hexanelactam (epsilon-caprolactam)	Free	kg
2933.72.00	Clobazam (INN) and methyprylon (INN)	Free	kg
2933.79.00	Other lactams	Free	kg
	Other:		
2933.91.00	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	Free	kg
2933.99.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
29.34	**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.**		
2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	Free	kg
2934.20.00	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	Free	kg
2934.30.00	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	Free	kg
	Other:		
2934.91.00	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN) ..salts thereof	Free	kg
2934.99.00	Other	Free	kg
2935.00.00	**Sulphonamides .....**	Free	kg
	XI—PROVITAMINS, VITAMINS AND HORMONES		
29.36	**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	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Vitamins and their derivatives, unmixed:		
2936.21.00	Vitamins A and their derivatives	Free	kg
2936.22.00	Vitamin B_1 and its derivatives	Free	kg
2936.23.00	Vitamin B_2 and its derivatives	Free	kg
2936.24.00	D-or DL-Pantothenic acid (Vitamin B_3 or Vitamin B_5) and its derivatives	Free	kg
2936.25.00	Vitamin B_6 and its derivatives	Free	kg
2936.26.00	Vitamin B_{12} and its derivatives	Free	kg
2936.27.00	Vitamin C and its derivatives	Free	kg
2936.28.00	Vitamin E and its derivatives	Free	kg
2936.29.00	Other vitamins and their derivatives	Free	kg
2936.90.00	Other, including natural concentrates	Free	kg
29.37	**Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.**		
	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11.00	Somatotropin, its derivatives and structural analogues	Free	kg
2937.12.00	Insulin and its salts	Free	kg
2937.19.00	Other	Free	kg
	Steroidal hormones, their derivatives and structural analogues:		
2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	Free	kg
2937.22.00	Halogenated derivatives of corticosteroidal hormones	Free	kg
2937.23.00	Oestrogens and progestogens	Free	kg
2937.29.00	Other	Free	kg
	Catecholamine hormones, their derivatives and structural analogues:		
2937.31.00	Epinephrine	Free	kg
2937.39.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2937.40.00	Amino-acid derivatives	Free	kg
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Free	kg
2937.90.00	Other	Free	kg
	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 derivaatives	Free	kg
2938.90.00	Other	Free	kg
29.39	**Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**		
	Alkaloids of opium and their derivatives; salts thereof:		
2939.11.00	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN); oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	Free	kg
2939.19.00	Other	Free	kg
	Alkaloids of cinchona and their derivatives; salts thereof:		
2939.21.00	Quinine and its salts	Free	kg
2939.29.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2939.30.00	Caffeine and its salts	Free	kg
	Ephedrines and their salts:		
2939.41.00	Ephedrine and its salts	Free	kg
2939.42.00	Pseudoephedrine (INN) and its salts	Free	kg
2939.43.00	Cathine (INN) and its salts	Free	kg
2939.49.00	Other	Free	kg
	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		
2939.51.00	Fenetylline (INN) and its salts	Free	kg
2939.59.00	Other	Free	kg
	Alkaldoids of rye ergot and their derivatives; salts thereof:		
2939.61.00	Ergometrine (INN) and its salts	Free	kg
2939.62.00	Ergotamine (INN) and its salts	Free	kg
2939.63.00	Lysergic acid and its salts	Free	kg
2939.69.00	Other	Free	kg
	Other:		
2939.91.00	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemates; salts, esters and other derivatives thereof	Free	kg
2939.99.00	Other	Free	kg
	XII—OTHER ORGANIC COMPOUNDS		
2940.00.00	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39 .....**	Free	kg
29.41	**Antibiotics.**		
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2941.20.00	Streptomycins and their derivatives; salts thereof	Free	kg
2941.30.00	Tetracyclines and their derivatives; salts thereof	Free	kg
2941.40.00	Chloramphenicol and its derivatives; salts thereof	Free	kg
2941.50.00	Erythromycin and its derivatives, salts thereof	Free	kg
2941.90.00	Other	Free	kg
2942.00.00	**Other organic compounds .....**	Free	kg

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), other than nutritional preparations for intravenous administration (Section IV);
   - *(b)* Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
   - *(c)* Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
   - *(d)* Preparations of headings 3303.00.00 to 33.07, even if they have therapeutic or prophylactic properties;
   - *(e)* Soap or other products of heading 34.01 containing added medicaments;
   - *(f)* Preparations with a basis of plaster for use in dentistry (heading 3407.00.00); or
   - *(g)* Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

3. For the purposes of headings 30.03 and 30.04 and of Note 4 *(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 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) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
     - (3) Salts and concentrates obtained by evaporating natural mineral waters.

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

(a) Sterile surgical catgut, similar sterile 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;

(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;

(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.

CHAPTER 30—*Continued*

PHARMACEUTICAL PRODUCTS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
30.01	**Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or 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	Free	kg
3001.20.00	Extracts of glands or other organs or of their secretions	Free	kg
3001.90.00	Other	Free	kg
30.02	**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.**		
3002.10.00	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	Free	kg
3002.20.00	Vaccines for human medicine	Free	kg
3002.30.00	Vaccines for veterinary medicine:		
3002.30.10	Vaccines against foot and mouth disease.....	Free	kg
3002.30.90	Other	Free	kg
3002.90.00	Other	Free	kg
30.03	**Medicaments (excluding goods of heading 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.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3003.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3003.10.10	Ampicillin (capsules or oral suspension).....	15%	kg
3003.10.20	Amoxicillin (capsules or oral suspension).....	15%	kg
3003.10.90	Other	Free	kg
3003.20.00	Containing other antibiotics:		
3003.20.10	Tetracycline (capsules or skin ointment)	15%	kg
3001.20.20	Chloramphenicol (capsules, oral suspension or optic drops)	15%	kg
3003.20.30	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	kg
3003.20.40	Nystatin (skin cream or skin ointment)	15%	kg
3003.20.90	Other	Free	kg
	Containing hormones or other products of heading 29.37 but not containing antibiotics:		
3003.31.00	Containing insulin	Free	kg
3003.39.00	Other	Free	kg
3003.40.00	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics:		
3003.40.10	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark, but not including quinine compounded with other drugs	Free	kg
3003.40.90	Other	Free	kg
3003.90.00	Other:		
3003.90.10	Paludrin [or 1-(p-chlorophenyl)–5-isopropylbiguanidide hydrochloride], atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3003.90.20	Prescription drugs containing vitamins A, D_1, D_2, D_3 and injectibles or other products of heading 29.36	15%	kg
3003.90.30	Other vitamins	15%	kg
3003.90.40	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	kg
3003.90.50	Other analgesics	15%	kg
3003.90.60	Sulpha drugs	15%	kg
3003.90.70	Coughs and cold preparations; antacids	15%	kg
3003.90.80	Salbutamol, ephedrine, theophylline, ephedrine HCI, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	15%	kg
3003.90.90	Other	15%	kg
30.04	**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) 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:		
3004.10.10	Ampicillin (capsules or oral suspension)	15%	kg
3004.10.20	Amoxicillin (capsules or oral suspension)	15%	kg
3004.10.90	Other	Free	kg
3004.20.00	Containing other antibiotics:		
3004.20.10	Tetracycline (capsules or skin ointment)	15%	kg
3004.20.20	Chloramphenicol (capsules, oral suspension or optic drops)	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3004.20.30	Griseofulvin (tablets or a strength of 125 mg or 500 mg)	15%	kg
3004.20.40	Nystatin (skin cream or skin ointment)	15%	kg
3004.20.90	Other	Free	kg
	Containing hormones or other products of heading 29.37 but not containing antibiotics:		
3004.31.00	Containing insulin	Free	kg
3004.32.00	Containing corticosteroid hormones, their derivatives and structural analogues	Free	kg
3004.39.00	Other	Free	kg
3004.40.00	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:		
3004.40.10	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs	Free	kg
3004.40.90	Other	Free	kg
3004.50.00	Other medicaments containing vitamins or other products of heading 29.36:		
3004.50.10	Prescription drugs containing vitamins A, D_1, D_2, D_3 and injectibles	15%	kg
3004.50.90	Other vitamins	15%	kg
3004.90.00	Other:		
3004.90.10	Paludrin [or 1-(p-chlorophenyl) –5-isopropylbiguanidide hydrochloride], atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	kg
3004.90.20	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	kg
3004.90.30	Other analgesics	15%	kg
3004.90.40	Sulpha drugs	15%	kg
3004.90.50	Coughs and cold preparations; antacids	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3004.90.60	Salbutamol, ephedrinel, theophylline, ephedrine HC1, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	15%	kg
3004.90.70	Soft candles	10%	kg
3004.90.90	Other	15%	kg
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	10%	kg
3005.90.00	Other	10%	kg
30.06	**Pharmaceutical goods specified in Note 4 to this Chapter.**		
3006.10.00	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	Free	kg
3006.20.00	Blood-grouping reagents	Free	kg
3006.30.00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	kg
3006.40.00	Dental cements and other dental fillings; bone reconstruction cements.....	Free	kg
3006.50.00	First-aid boxes and kits	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3006.60.00	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	kg
3006.70.00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examination or as a coupling agent between the body and medical instruments	Free	kg
3006.80.00	Waste pharmaceuticals	Free	kg

CHAPTER 31

FERTILISERS

Notes:

1. This Chapter does not cover—
   - *(a)* Animal blood of heading 05.11;
   - *(b)* Separate chemically defined compounds [other than those answering to the descriptions in Note 2(A), 3(A), 4(A) or 5 below]; or
   - *(c)* Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 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 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

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

(i) Basic slag;

(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;

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

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

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

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

4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 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 1*(c)* above;

(iii) Potassium sulphate, whether or not pure;

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

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

5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

6. For the purposes of heading 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.

CHAPTER 31—*Continued*

FERTILISERS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3101.00.00	**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 .....**	Free	kg
31.02	**Mineral or chemical fertilisers, nitrogenous**.		
3102.10.00	Urea, whether of not in aqueous solution	10%	kg
	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102.21.00	Ammonium sulphate	Free	kg
3102.29.00	Other	Free	kg
3102.30.00	Ammonium nitrate, whether or not in aqueous solution	Free	kg
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	kg
3101.50.00	Sodium nitrate	Free	kg
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	kg
3102.70.00	Calcium cyanamide	Free	kg
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	kg
3102.90.00	Other, including mixtures not specified in the foregoing sub headings:		
3102.90.10	Other ammonium-based fertilisers	Free	kg
3102.90.90	Other	Free	kg
31.03	**Mineral or chemical fertilisers, phosphatic.**		
3103.10.00	Superphosphates	Free	kg
3103.20.00	Basic slag	Free	kg
3103.90.00	Other	Free	kg
31.04	**Mineral or chemical fertilisers, potassic.**		
3104.10.00	Carnallite, sylvite and other crude natural potassium salts	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3104.20.00	Potassium chloride	Free	kg
3104.30.00	Potassium sulphate	Free	kg
3104.90.00	Other	Free	kg
31.05	**Mineral or chemical fertilisers containing two of three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**		
3105.10.00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:		
3105.10.10	Ammonium-based fertilisers	Free	kg
3105.10.90	Other	Free	kg
3105.20.00	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free	kg
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	kg
3105.40.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen-orthophosphate (diammonium phosphate).....	Free	kg
	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
3105.51.00	Containing nitrates and phosphates	Free	kg
3105.59.00	Other	Free	kg
3105.60.00	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	Free	kg
3105.90.00	Other	Free	kg

CHAPTER 32

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

Notes:

1. This Chapter does not cover—
   (a) Separate chemically defined elements or compounds [except those of heading 3203.00.00 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12];
   (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 3504.00.00; or
   (c) Mastics of asphalt or other bituminous mastics (heading 2715.00.00).

2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings 3203.00.00, 32.04, 3205.00.00 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 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 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 3210.00.00, 32.12, 32.13 or 32.15.

4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.

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

6. The expression "stamping foils" in heading 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.

CHAPTER 32—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
32.01	**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**		
3201.10.00	Quebracho extract	Free	kg
3201.20.00	Wattle extract	Free	kg
3201.90.00	Other	Free	kg
32.02	**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.**		
3202.10.00	Synthetic organic tanning substances	Free	kg
3202.90.00	Other	Free	kg
3203.00.00	**Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.**		
3203.00.10	Logwood extracts	15%	kg
3203.00.20	Fustic extracts	Free	kg
3203.00.90	Other	Free	kg
32.04	**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	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	Free	kg
3204.12.00	Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon	Free	kg
3204.13.00	Basic dyes and preparations based thereon	Free	kg
3204.14.00	Direct dyes and preparations based thereon	Free	kg
3204.15.00	Vat dyes (including those usable in that state as pigments) and preparations based thereon.....	Free	kg
3204.16.00	Reactive dyes and preparations based thereon	Free	kg
3204.17.00	Pigments and preparations based thereon	Free	kg
3204.19.00	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11.00 to 3204.19.00	Free	kg
3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents	Free	kg
3204.90.00	Other	Free	kg
3205.00.00	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes**	Free	kg
32.06	**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203.00.00, 32.04 or 3205.00.00; inorganic products of a kind used as luminophores, whether or not chemically defined.**		
	Pigments and preparations based on titanium dioxide:		
3206.11.00	Containing 80% or more by weight of titanium dioxide calculated on the dry matter	Free	kg
3206.19.00	Other	Free	kg
3206.20.00	Pigments and preparations based on chromium compounds	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3206.30.00	Pigments and preparations based on cadmium compounds	Free	kg
	Other colouring matter and other preparations:		
3206.41.00	Ultramarine and preparations based thereon	Free	kg
3206.42.00	Lithopone and other pigments and preparations based on zinc sulphide	Free	kg
3206.43.00	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	Free	kg
3206.49.00	Other	Free	kg
3206.50.00	Inorganic products of a kind used as luminophores	Free	kg
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 of flakes.**		
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	Free	kg
3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	Free	kg
3207.30.00	Liquid lustres and similar preparations	Free	kg
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes	Free	kg
32.08	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers of 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:		
3208.10.10	Automotive paints	15%	kg and 1

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3208.10.20	Marine paints	15%	kg and l
3208.10.30	Enamels	15%	kg and l
3208.10.40	Other paints	15%	kg and l
3208.10.50	Marine varnishes (including lacquers)	15%	kg and l
3208.10.60	Other varnishes (including lacquers)	15%	kg and l
3208.10.90	Other	15%	kg and l
3208.20.00	Based on acrylic or vinyl polymers:		
3208.20.10	Automotive paints	15%	kg and l
3208.20.20	Marine paints	15%	kg and l
3208.20.30	Enamels	15%	kg and l
3208.20.40	Other paints	15%	kg and l
3208.20.50	Marine varnishes (including lacquers)	15%	kg and l
3208.20.60	Other varnishes (including lacquers)	15%	kg and l
3208.20.90	Other	15%	kg and l
3208.90.00	Other:		
3208.90.10	Automotive paints	15%	kg and l
3208.90.20	Marine paints	15%	kg and l
3208.90.30	Enamels	15%	kg and l
3208.90.40	Other paints	15%	kg and l
3208.90.50	Marine varnishes (including lacquers)	15%	kg and l
3208.90.60	Other varnishes (including lacquers)	15%	kg and l
3208.90.90	Other	15%	kg and l
32.09	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**		
3209.10.00	Based on acrylic or vinyl polymers:		
3209.10.10	Paints	15%	kg and l
3209.10.20	Enamels	15%	kg and l
3209.10.30	Varnishes (including lacquers)	15%	kg and l
3209.90.00	Other:		
3209.90.10	Paints	15%	kg and l
3209.90.20	Enamels	15%	kg and l
3209.90.30	Varnishes (including lacquers)	15%	kg and l

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3210.00.00	**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**		
3210.00.10	Water-thinned paints (emulsion paints or dispersion paints)	15%	kg and l
3210.00.20	Distempers, dry	15%	kg and l
3210.00.30	Enamels	15%	kg and l
3210.00.40	Other paints	15%	kg and l
3210.00.50	Marine varnishes (including lacquers)	15%	kg and l
3210.00.60	Other varnishes (including lacquers)	15%	kg and l
3210.00.70	Prepared water pigments of a kind used for finishing leather	Free	kg and l
3211.00.00	**Prepared driers .....**	Free	kg and l
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	Free	kg
3212.90.00	Other:		
3212.90.10	Laundry blue	5%	kg
3212.90.20	Dyes and other colouring matter put up in forms or packings for retail sale	5%	kg
3212.90.90	Other	Free	kg
32.13	**Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3213.10.00	Colours in sets.	5%	kg
3213.90.00	Other	5%	kg
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.**		
3214.10.00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:		
3214.10.10	Mastics	5%	kg
3214.10.20	Painters' fillings	15%	kg
3214.10.30	Glaziers' linseed oil putty	15%	kg
3214.10.40	Other glaziers' putty	15%	kg
3214.10.50	Grafting putty (motor body filler)	15%	kg
3214.10.90	Other	5%	kg
3214.90.00	Other	5%	kg
32.15	**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**		
	Printing ink:		
3215.11.00	Black	15%	kg
3215.19.00	Other	15%	kg
3215.90.00	Other:		
3215.90.10	Writing or drawing ink	15%	kg
3215.90.90	Other	25%	kg

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Notes:

1. This Chapter does not cover—
   (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
   (b) Soap or other products of heading 34.01; or
   (c) Gum, wood or sulphate turpentine or other products of heading 38.05.

2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3. Headings 3303.00.00 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4. The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

CHAPTER 33—*Continued*

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
33.01	**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; 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	Free	kg and l
3301.12.00	Of orange	15%	kg and l
3301.13.00	Of lemon	Free	kg and l
3301.14.00	Of lime	15%	kg and l
3301.19.00	Other:		
3301.19.10	Of grapefruit	15%	kg and l
3301.19.90	Other	Free	kg and l
	Essential oils other than those of citrus fruit:		
3301.21.00	Of geranium	Free	kg and 1
3301.22.00	Of jasmin	Free	kg and 1
3301.23.00	Of lavender or of lavandin	Free	kg and 1
3301.24.00	Of peppermint *(Mentha piperita)*	Free	kg and 1
3301.25.00	Of other mints	Free	kg and 1
3301.26.00	Of vetiver	Free	kg and 1
3301.29.00	Other:		
3301.29.10	Of bay	15%	kg and 1
3301.29.20	Of clove	15%	kg and 1
3301.29.30	Of ginger	Free	kg and 1
3301.29.40	Of nutmeg	15%	kg and 1
3301.29.50	Of patchouli	15%	kg and 1
3301.29.60	Of pimento.	Free	kg and 1

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3301.29.90	Other	Free	kg and l
3301.30.00	Resinoids	Free	kg and l
3301.90.00	Other:		
3301.90.10	Aqueous distillates and aqueous solutions of essential oils	Free	kg and l
3301.90.90	Other	Free	kg and l
33.02	**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.**		
3302.10.00	Of a kind used in the food or drink industries:		
3302.10.10	Mixtures of two or more of bay, clove, nutmeg, orange, patchouli and pimento oils	15%	kg
3302.10.20	Preparations based on odoriferous substances, of a kind used in the manufacture of beverages	Free	kg
3302.10.90	Other	Free	kg and l
3302.90.00	Other	Free	kg and l
3303.00.00	**Perfumes and toilet waters.**		
3303.00.10	Bay rum	20%	kg and l
3303.00.90	Other	20%	kg and l
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	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3304.20.00	Eye make-up preparations	20%	kg
3304.30.00	Manicure or pedicure preparations	20%	kg
	Other:		
3304.91.00	Powders, whether or not compressed	20%	kg
3304.99.00	Other:		
3304.99.10	Sunscreen or sun-tan preparations	20%	kg
3304.99.90	Other	20%	kg
33.05	**Preparations for use on the hair.**		
3305.10,00	Shampoos	20%	kg
3305.20.00	Preparations for permanent waving or straightening	20%	kg
3305.30.00	Hair lacquers	20%	kg
3305.90.00	Other	20%	kg
33.06	**Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.**		
3306.10.00	Dentifrices:		
3306.10.10	Toothpastes	20%	kg
3306.10.90	Other	20%	kg
3306.20.00	Yarn used to clean between the teeth (dental floss)	20%	kg
3306.90.00	Other	20%	kg
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 deodorizers, whether or not perfumed or having disinfectant properties.**		
3307.10.00	Pre-shave, shaving or after-shave preparations	20%	kg
3307.20.00	Personal deodorants and anti-perspirants	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3307.30.00	Perfumed bath salts and other bath preparations....	20%	kg
	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	20%	kg
3307.49.00	Other	20%	kg
3307.90.00	Other	20%	kg

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 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 33.05, 33.06 or 33.07).

2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 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 34.05 as "scouring powders and similar preparations".

3. For the purposes of heading 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 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 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to—

   (A) Chemically-produced organic products of a waxy character, whether or not water-soluble;

(B) Products obtained by mixing different waxes;

(C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to—

(a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;

(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

CHAPTER 34—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, 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 non-wovens, impregnated, coated or covered with soap or detergent:		
3401.11.00	For toilet use (including medicated products):		
3401.11.10	Medicated soap	20%	kg
3401.11.20	Other, in the form of bars, cakes, moulded pieces or shapes	20%	kg
3401.11.90	Other	20%	kg
3401.19.00	Other:		
3401.19.10	In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	20%	kg
3401.19.90	Other	20%	kg
3401.20.00	Soap in other forms:		
3401.20.10	Industrial soaps	5%	kg
3401.20.90	Other	20%	kg
3401.30.00	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
34.02	**Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.**		
3402.10.00	Organic surface-active agents, whether or not put up for retail sale:		
3402.11.00	Anionic:		
3402.11.10	Put up for retail sale	20%	kg
3402.11.90	Other	5%	kg
3402.12.00	Cationic:		
3402.12.10	Put up for retail sale	20%	kg
3402.12.90	Other	5%	kg
3402.13.00	Non-ionic:		
3402.13.10	Put up for retail sale	20%	kg
3402.13.90	Other	5%	kg
3402.19.00	Other:		
3402.19.10	Put up for retail sale	20%	kg
3402.19.90	Other	5%	kg
3402.20.00	Preparations put up for retail sale:		
3402.20.10	Dish washing liquids	20%	kg
3402.20.20	Other liquid detergents	20%	kg
3402.20.30	Other detergents	20%	kg
3402.20.40	Liquid bleaches	20%	kg
3402.20.50	Other bleaches	20%	kg
3402.20.90	Other	20%	kg
3402.90.00	Other:		
3402.90.10	Liquid detergents	20%	kg
3402.90.20	Other detergents	20%	kg
3401.90.90	Other	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Preparations for the treatment of textile materials, leather, furskins or other materials	5%	kg
3403.19.00	Other	5%	kg
3403.90.00	Other:		
3403.91.00	Preparations for the treatment of textile materials, leather, furskins or other materials	5%	kg
3403.99.00	Other	5%	kg
34.04	**Artificial waxes and prepared waxes.**		
3404.10.00	Of chemically modified lignite	Free	kg
3404.20.00	Of poly (oxyethylene) (polyethylene glycol)	Free	kg
3404.90.00	Other	Free	kg
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 34.04**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3405.10.00	Polishes, creams and similar preparations for footwear or leather	20%	kg
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20%	kg
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes	20%	kg
3405.40.00	Scouring pastes and powders and other scouring preparations	20%	kg
3405.90.00	Other:		
3405.90.10	Metal polishes	20%	kg
3405.90.90	Other	20%	kg
3406.00.00	**Candles, tapers and the like.**		
3406.00.10	Candles of tallow	20%	kg
3406.00.20	Decorative candles of paraffin wax	20%	kg
3406.00.30	Other candles of paraffin wax	20%	kg
3406.00.40	Other candles	20%	kg
3406.00.90	Other	20%	kg
3407.00.00	**Modelling pastes, including those put up for children's 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).**		
3407.00.10	Modelling pastes	5%	kg
3407.00.90	Other	5%	kg

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

Notes:

1. This Chapter does not cover—
   - *(a)* Yeasts (heading 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 32.02);
   - *(d)* Enzymatic soaking or washing preparations or other products of Chapter 34;
   - *(e)* Hardened proteins (heading 39.13); or
   - *(f)* Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading 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 17.02.

CHAPTER 35—*Continued*

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
35.01	**Casein, caseinates and other casein derivatives; casein glues.**		
3501.10.00	Casein	Free	kg
3501.90.00	Other:		
3501.90.10	Casein glues	15%	kg
3501.90.90	Other	Free	kg
35.02	**Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.**		
	Egg albumin:		
3502.11.00	Dried	Free	kg
3502.19.00	Other	Free	kg
3502.20.00	Milk albumin, including concentrates of two or more whey proteins	Free	kg
3502.90.00	Other	Free	kg
3503.00.00	**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 35.01 .....**	Free	kg
3504.00.00	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed .....**	Free	kg
35.05	**Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3505.10.00	Dextrins and other modified starches	Free	kg
3505.20.00	Glues	5%	kg
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 1kg	15%	kg
3506.90.00	Other:		
3506.91.00	Adhesives based on polymers of headings 39.01 to 39.l3 or on rubber	15%	kg
3506.99.00	Other	15%	kg
35.07	**Enzymes; prepared enzymes not elsewhere specified or included.**		
3507.10.00	Rennet and concentrates thereof	Free	kg
3507.90.00	Other:		
3507.90.10	Enzymes	Free	kg
3507.90.20	Prepared enzymes not elsewhere specified or included, for tenderizing meat	5%	kg
3507.90.90	Other	Free	kg

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 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.

CHAPTER 36—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3601.00.00	**Propellant powders**	5%	kg
3602.00.00	**Prepared explosives, other than propellant powders**	5%	kg
3603.00.00	**Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators**	5%	kg
36.04	**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.**		
3604.10.00	Fireworks	20%	kg
3604.90.00	Other:		
3604.90.10	Rain rockets	Free	kg
3604.90.20	Warning and distress signals	Free	kg
3604.90.90	Other	20%	kg
3605.00.00	**Matches, other than pyrotechnic articles of heading 36.04.**		
3605.00.10	In containers of 30 matches or less	20%	kg /100 containers
3605.00.20	In containers of not more than 60 matches but more than 30 matches	20%	kg /100 containers
3605.00.30	In containers of not more than 70 matches but more than 60 matches	20%	kg /1000 matches
3605.00.40	In containers of more than 70 matches	20%	kg /1000 matches
36.06	**Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	5%	kg
3606.90.00	Other	5%	kg

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes:

1. This Chapter does not cover waste or scrap.

2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

CHAPTER 37—*Continued*

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
37.01	**Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.**		
3701.10.00	For X-ray	5%	kg and m^2
3701.20.00	Instant print film	5%	kg
3701.30.00	Other plates and film, with any side exceeding 255 mm	5%	kg and m^2
	Other:		
3701.91.00	For colour photography (polychrome)	5%	kg
3701.99.00	Other	5%	kg and m^2
37.02	**Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.**		
3702.10.00	For X-ray	5%	kg and m^2
3702.20.00	Instant print film	20%	kg and m^2
	Other film, without perforations, of a width not exceeding 105 mm:		
3702.31.00	For colour photography (polychrome)	20%	kg and u
3702.32.00	Other, with silver halide emulsion	20%	kg and m^2
3702.39.00	Other	20%	kg and m^2
	Other film, without perforations, 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)	20%	kg and m^2
3702.42.00	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	20%	kg and m^2
3702.43.00	Of a width exceeding 610 mm and of a length not exceeding 200 m	20%	kg and m^2
3702.44.00	Of a width exceeding 105 mm but not exceeding 6l0 mm	20%	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other film, for colour photography (polychrome):		
3702.51.00	Of a width not exceeding 16 mm and of a length not exceeding 14 m	20%	kg and m
3702.52.00	Of a width not exceeding 16 mm and of a length exceeding 14 m	20%	kg and m
3702.53.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	20%	kg and m
3702.54.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5%	kg and m
3702.55.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	kg and m
3702.56.00	Of a width exceeding 35 mm	20%	kg and m
	Other:		
3702.91.00	Of a width not exceeding 16 mm	20%	kg and m
3702.93.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	5%	kg and m
3702.94.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	kg and m
3702.95.00	Of a width exceeding 35 mm	20%	kg and m
37.03	**Photographic paper, paperboard and textiles, sensitized, unexposed.**		
3703.10.00	In rolls of a width exceeding 610 mm	5%	kg
3703.20.00	Other, for colour photography (polychrome)	5%	kg
3703.90.00	Other	5%	kg
3704.00.00	**Photographic plates, film, paper, paperboard and textiles, exposed but not developed .....**	5%	kg
37.05	**Photographic plates and film, exposed and developed, other than cinematographic film.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3705.10.00	For offset reproduction	5%	kg
3705.20.00	Microfilms	5%	kg
3705.90.00	Other	5%	kg
37.06	**Cinematographic 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	$3.00 per 100 m	kg and m
3706.90.00	Other	$3.00 per 100 m	kg and m
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	Sensitizing emulsions	5%	kg
3707.90.00	Other	5%	kg

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 38.01);
     - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
     - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813.00.00);
     - (4) Certified reference materials specified in Note 2 below;
     - (5) Products specified in Note 3 *(a)* or 3 *(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 21.06);
   - *(c)* Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 *(a)* or 3 *(b)* to Chapter 26 (heading 26.20);
   - *(d)* Medicaments (heading 30.03 or 30.04); or
   - *(e)* Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (A) For the purpose of heading 3822.00.00, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

   (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822.00.00 shall take precedence over any other heading in the Nomenclature.

3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:

(a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

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

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

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

4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover—

(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;

(b) Industrial waste;

(c) Waste pharmaceuticals, as defined in Note 4 *(k)* to Chapter 30; or

(d) Clinical waste, as defined in Note 6 *(a)* below.

5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilized sludge. Stabilized sludge when suitable for use as fertilizer is excluded (Chapter 31).

6. For the purposes of heading 38.25, the expression "other wastes" applies to:

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

Subheading Note:

1. For the purposes of subheadings 3825.41.00 and 3825.49.00, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

CHAPTER 38—*Continued*

MISCELLANEOUS CHEMICAL PRODUCTS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg
3801.20.00	Colloidal or semi-colloidal graphite	Free	kg
3801.30.00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	Free	kg
3801.90.00	Other	Free	kg
38.02	**Activated carbon; activated natural mineral products; animal black, including spent animal black.**		
3802.10.00	Activated carbon	Free	kg
3802.90.00	Other	Free	kg and l
3803.00.00	**Tall oil, whether or not refined .....**	Free	kg and 1
3804.00.00	**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 3803.00.00 .....**	Free	kg
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 para-cymene; pine oil containing alpha-terpineol as the main constituent.**		
3805.10.00	Gum, wood or sulphate turpentine oils	Free	kg and 1
3805.20.00	Pine oil	Free	kg and 1
3805.90.00	Other	Free	kg and 1

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
38.06	**Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.**		
3806.10.00	Rosin and resin acids	Free	kg
3806.20.00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	Free	kg
3806.30.00	Ester gums	Free	kg
3806.90.00	Other	Free	kg
3807.00.00	**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 .....**	Free	kg and 1
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).**		
3808.10.00	Insecticides:		
3808.10.10	For use in agriculture as approved by the Chief Technical Officer, Ministry of Agriculture, whether or not in retail packages	Free	kg
3808.10.20	Mosquito coils	20%	kg
3808.10.30	Other, put up in forms or packings for retail sale or as preparations or articles	20%	kg
3808.10.90	Other	5%	kg
3808.20.00	Fungicides	Free	kg
3808.30.00	Herbicides, anti-sprouting products and plant-growth regulators:		
3808.30.10	Herbicides	Free	kg
3808.30.20	Anti-sprouting products	Free	kg
3808.30.30	Plant growth regulators	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3808.40.00	Disinfectants:		
3808.40.10	Put up in forms or packings for retail sale or as preparations or articles	20%	kg
3808.40.90	Other	5%	kg
3808.90.00	Other:		
3808.90.10	Rodenticides, put up in forms or packings for retail sale or as preparations or articles	20%	kg
3808.90.20	Other rodenticides	5%	kg
3808.90.30	Other, put up in forms or packings for retail sale or as preparations or articles	20%	kg
3808.90.90	Other	5%	kg
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	Free	kg
	Other:		
3809.91.00	Of a kind used in the textile or like industries	Free	kg
3809.92.00	Of a kind used in the paper or like industries	Free	kg
3809.93.00	Of a kind used in the leather or like industries ..	Free	kg
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	Free	kg
3810.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
38.11	**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.**		
	Anti-knock preparations:		
3811.11.00	Based on lead compounds	5%	kg
3811.19.00	Other	5%	kg
	Additives for lubricating oils:		
3811.21.00	Containing petroleum oils or oils obtained from bituminous minerals	5%	kg
3811.29.00	Other	5%	kg
3811.90.00	Other	5%	kg
38.12	**Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics.**		
3812.10.00	Prepared rubber accelerators	Free	kg
3812.20.00	Compound plasticizers for rubber or plastics.....	Free	kg
3812.30.00	Anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Free	kg
3813.00.00	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades .....**	Free	kg
3814.00.00	**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.**		
3814.00.10	Thinners	15%	kg
3814.00.90	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg
3815.12.00	With precious metal or precious metal compounds as the active substance	Free	kg
3815.19.00	Other	Free	kg
3815.90.00	Other	Free	kg
3816.00.00	**Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.**		
3816.00.10	Mortars	5%	kg
3816.00.90	Other	5%	kg
3817.00.00	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.**		
3817.00.10	Mixed alkylbenzenes	Free	kg
3817.00.90	Mixed alkylnaphthalenes	Free	kg
3818.00.00	**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics .....**	Free	kg
3819.00.00	**Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals .....**	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3820.00.00	**Anti-freezing preparations and prepared de-icing fluids.**		
3820.00.10	Anti-freezing preparations	15%	kg
3820.00.20	Prepared de-icing fluids	Free	kg
3821.00.00	**Prepared culture media for development of micro-organisms .....**	Free	kg
3822.00.00	**Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials .....**	Free	kg
38.23	**Industrial moncarboxylic fatty acids; acid oils from refining; industrial fatty alcohols**.		
	Industrial moncarboxylic fatty acids; acid oils from refining:		
3823.11.00	Stearic acid	Free	kg
3823.12.00	Oleic acid	Free	kg
3823.13.00	Tall oil fatty acids	Free	kg
3823.19.00	Other	Free	kg
3823.70.00	Industrial fatty alcohols	Free	kg
38.24	**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.**		
3824.10.00	Prepared binders for foundry moulds or cores	Free	kg
3824.20.00	Naphthenic acids, their water-insoluble salts and their esters	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3824.30.00	Non-agglomerated metal carbides mixed together or with metallic binders	Free	kg
3824.40.00	Prepared additives for cements, mortars or concretes	Free	kg
3824.50.00	Non-refractory mortars and concretes	Free	kg
3824.60.00	Sorbitol other than that of subheading 2905.44.00	Free	kg
	Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
3824.71.00	Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	Free	kg
3824.79.00	Other	Free	kg
3824.90.00	Other	Free	kg
38.25	**Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.**		
3825.10.00	Municipal waste	Free	kg
3825.20.00	Sewage sludge	Free	kg
3825.30.00	Clinical waste	Free	kg
	Waste organic solvents:		
3825.41.00	Halogenated	Free	kg
3825.49.00	Other	Free	kg
3825.50.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	Free	kg
	Other wastes from chemical or allied industries:		
3825.61.00	Mainly containing organic constituents	Free	kg
3825.69.00	Other	Free	kg
3825.90.00	Other	Free	kg

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 39.18 or 39.19, plastics, rubber, 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.

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

Notes:

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 3914.00.00 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizers) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

   Throughout the Nomenclature any reference to "plastics" also includes vulcanized 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 27.12 or 34.04;
   - *(b)* Separate chemically-defined organic compounds (Chapter 29);
   - *(c)* Heparin or its salts (heading 30.01);
   - *(d)* Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
   - *(e)* Organic surface-active agents or preparations of heading 34.02;
   - *(f)* Run gums or ester gums (heading 38.06);
   - *(g)* Diagnostic or laboratory reagents on a backing of plastics (heading 3822.00.00);
   - *(h)* Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
   - *(ij)* Saddlery or harness (heading 4201.00.00) or trunks, suitcases, handbags or other containers of heading 42.02;
   - *(k)* Plaits, wickerwork or other articles of Chapter 46;
   - *(l)* Wall coverings of heading 48.14;
   - *(m)* Goods of Section XI (textiles and textile articles);
   - *(n)* Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
   - *(o)* Imitation jewellery of heading 71.17;

(p) Articles of Section XVI (machines and mechanical or electrical appliances);

(q) Parts of aircraft or vehicles of Section XVII;

(r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(s) Articles of Chapter 91 (for example, clock or watch cases);

(t) Articles of Chapter 92 (for example, musical instruments or parts thereof);

(u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

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

(w) 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 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

(a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);

(b) Resins, not highly polymerized, of the coumarone-indene type (heading 39.11);

(c) Other synthetic polymers with an average of at least 5 monomer units;

(d) Silicones (heading 3910.00.00);

(e) Resols (heading 39.09) and other prepolymers.

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

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit 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.

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 39.01 to 3914.00.00, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 3914.00.00).

8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 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 layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

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

11. Heading 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 1;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) Gutters and fittings therefor;

(d) Doors, windows and their frames and thresholds for doors;

(e) Balconies, balustrades, fencing, gates and similar barriers;

(f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

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

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

(ij) Fittings and mounting 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 Notes:

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically-modified polymers are to be classified according to the following provisions:

(a) Where there is a subheading named "other" in the same series—

(1) The designation in a subheading of a polymer by the prefix "poly" (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

(2) The copolymers named in subheadings 3901.30.00, 3903.20.00, 3903.30.00 and 3904.30.00 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.

(3) Chemically-modified polymers are to be classified in the subheading named "Other," provided that the chemically-modified polymers are not more specifically covered by another subheading.

(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining Subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series—

(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) Chemically-modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920.43.00, the term "plasticizers" includes secondary plasticizers.

CHAPTER 39—*Continued*

PLASTICS AND ARTICLES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I—PRIMARY FORMS		
39.01	**Polymers of ethylene, in primary forms.**		
3901.10.00	Polyethylene having a specific gravity of less than 0.94	Free	kg
3901.20.00	Polyethylene having a specific gravity of 0.94 or more	Free	kg
3901.30.00	Ethylene-vinyl acetate copolymers	Free	kg
3901.90.00	Other	Free	kg
39.02	**Polymers of propylene or of other olefins, in primary forms.**		
3902.10.00	Polypropylene	Free	kg
3902.20.00	Polyisobutylene	Free	kg
3902.30.00	Propylene copolymers	Free	kg
3902.90.00	Other	Free	kg
39.03	**Polymers of styrene, in primary forms.**		
	Polystyrene:		
3903.11.00	Expansible	Free	kg
3903.19.00	Other	Free	kg
3903.20.00	Styrene-acrylonitrile (SAN) copolymers	Free	kg
3903.30.00	Acrylonitrile-butadiene-styrene (ABS) copolymers	Free	kg
3903.90.00	Other	Free	kg
39.04	**Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**		
3904.10.00	Poly (vinyl chloride), not mixed with any other substances	Free	kg
	Other poly (vinyl chloride):		
3904.21.00	Non-plasticized	Free	kg
3904.22.00	Plasticized	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3904.30.00	Vinyl chloride-vinyl acetate copolymers	Free	kg
3904.40.00	Other vinyl chloride copolymers	Free	kg
3904.50.00	Vinylidene chloride polymers	Free	kg
	Fluoro-polymers:		
3904.61.00	Polytetrafluoroethylene	Free	kg
3904.69.00	Other	Free	kg
3904.90.00	Other	Free	kg
39.05	**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.**		
	Poly (vinyl acetate):		
3905.12.00	In aqueous dispersion	Free	kg
3905.19.00	Other	Free	kg
	Vinyl acetate copolymers:		
3905.21.00	In aqueous dispersion	Free	kg
3905.29.00	Other	Free	kg
3905.30.00	Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	Free	kg
	Other:		
3905.91.00	Copolymers	Free	kg
3905.99.00	Other	Free	kg
39.06	**Acrylic polymers in primary forms.**		
3906.10.00	Poly (methyl methacrylate)	Free	kg
3906.90.00	Other	Free	kg
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	Free	kg
3907.20.00	Other polyethers	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3907.30.00	Epoxide resins.....	Free	kg
3907.40.00	Polycarbonates	Free	kg
3907.50.00	Alkyd resins	Free	kg
3907.60.00	Poly (ethylene terephthalate)	Free	kg
	Other polyesters:		
3907.91.00	Unsaturated	Free	kg
3907.99.00	Other	Free	kg
39.08	**Polyamides in primary forms.**		
3908.10.00	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or-6,12	Free	kg
3908.90.00	Other	Free	kg
39.09	**Amino-resins, phenolic resins and polyurethanes, in primary forms.**		
3909.10.00	Urea resins; thiourea resins	Free	kg
3909.20.00	Melamine resins	Free	kg
3909.30.00	Other amino-resins	Free	kg
3909.40.00	Phenolic resins	Free	kg
3909.50.00	Polyurethanes	Free	kg
3910.00.00	**Silicones in primary forms .....**	Free	kg
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	Free	kg
3911.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
39.12	**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.**		
	Cellulose acetates:		
3912.11.00	Non-plasticized	Free	kg
3912.12.00	Plasticized	Free	kg
3912.20.00	Cellulose nitrates (including collodions)	Free	kg
	Cellulose ethers:		
3912.31.00	Carboxymethylcellulose and its salts	Free	kg
3912.39.00	Other	Free	kg
3912.90.00	Other	Free	kg
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	Free	kg
3913.90.00	Other	Free	kg
3914.00.00	**Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms**	Free	kg
	II—WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
39.15	**Waste, parings and scrap, of plastics.**		
3915.10.00	Of polymers of ethylene	Free	kg
3915.20.00	Of polymers of styrene	Free	kg
3915.30.00	Of polymers of vinyl chloride	Free	kg
3915.90.00	Of other plastics	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
39.16	**Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.**		
3916.10.00	Of polymers of ethylene	5%	kg
3916.20.00	Of polymers of vinyl chloride	5%	kg
3916.90.00	Of other plastics	5%	kg
39.17	**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.**		
3917.10.00	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	Free	kg
3917.20.00	Tubes, pipes and hoses, rigid:		
3917.21.00	Of polymers of ethylene	15%	kg
3917.22.00	Of polymers of propylene	15%	kg
3917.23.00	Of polymers of vinyl chloride	15%	kg
3917.29.00	Of other plastics	15%	kg
	Other tubes, pipes and hoses:		
3917.31.00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15%	kg
3917.32.00	Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.32.10	Electrical conduits and other piping, of PVC.....	15%	kg
3917.32.20	Garden hose	20%	kg
3917.32.90	Other	15%	kg
3917.33.00	Other, not reinforced or otherwise combined with other materials, with fittings:		
3917.33.10	Garden hose	20%	kg
3917.33.90	Other	15%	kg
3917.39.00	Other	15%	kg
3917.40.00	Fittings	15%	kg
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.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3918.10.00	Of polymers of vinyl chloride:		
3918.10.10	Tiles	5%	kg
3918.10.90	Other	5%	kg
3918.90.00	Of other plastics:		
3918.90.10	Tiles	5%	kg
3918.90.90	Other	5%	kg
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	15%	kg
3919.90.00	Other:		
3919.90.10	Having the characteristics of articles ready for use, or marked for cutting into such articles	15%	kg
3919.90.90	Other	15%	kg
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	15%	kg
3920.20.00	Of polymers of propylene	15%	kg
3920.30.00	Of polymers of styrene	15%	kg
	Of polymers of vinyl chloride:		
3920.43.00	Containing by weight not less than 6% of plasticizers	15%	kg
3920.49.00	Other	15%	kg
	Of acrylic polymers:		
3920.51.00	Of poly (methyl methacrylate)	15%	kg
3920.59.00	Other	15%	kg
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61.00	Of polycarbonates	15%	kg
3920.62.00	Of poly (ethylene terephthalate)	15%	kg
3920.63.00	Of unsaturated polyesters	15%	kg
3920.69.00	Of other polyesters	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Of cellulose or its chemical derivatives:		
3920.71.00	Of regenerated cellulose	15%	kg
3920.72.00	Of vulcanized fibre	15%	kg
3920.73.00	Of cellulose acetate	15%	kg
3920.79.00	Of other cellulose derivatives	15%	kg
	Of other plastics:		
3920.91.00	Of poly (vinyl butyral)	15%	kg
3920.92.00	Of polyamides	15%	kg
3920.93.00	Of amino-resins	15%	kg
3920.94.00	Of phenolic resins	15%	kg
3920.99.00	Of other plastics	15%	kg
39.21	**Other plates, sheets, film, foil and strip, of plastics.**		
	Cellular:		
3921.11.00	Of polymers of styrene	15%	kg
3921.12.00	Of polymers of vinyl chloride	15%	kg
3921.13.00	Of polyurethanes	15%	kg
3921.14.00	Of regenerated cellulose	15%	kg
3921.19.00	Of other plastics	15%	kg
3921.90.00	Other	15%	kg
39.22	**Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.**		
3922.10.00	Bath, shower-baths, sinks and wash-basins:		
3922.10.10	Baths shower-baths	5%	kg
3922.10.20	Wash-basins	5%	kg
3922:20.00	Lavatory seats and covers	5%	kg
3922.90.00	Other	5%	kg
39.23	**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:		
3923.10.10	Egg boxes	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3923.10.90	Other	15%	kg
	Sacks and bags (including cones):		
3923.21.00	Of polymers of ethylene	15%	kg
3923.29.00	Of other plastics	15%	kg
3923.30.00	Carboys, bottles, flasks and similar articles:		
3923.30.10	Bottles	15%	kg
3923.30.90	Other	5%	kg
3923.40.00	Spools, cops, bobbins and similar supports	5%	kg
3923.50.00	Stoppers, lids, caps and other closures:		
3923.50.10	Lids and caps	15%	kg
3923.50.90	Other	15%	kg
3923.90.00	Other:		
3923.90.10	Cups	15%	kg
3923.90.90	Other	15%	kg
39.24	**Tableware, kitchenware, other household articles and toilet articles, of plastics.**		
3924.10.00	Tableware and kitchenware:		
3924.10.10	Cups, forks, knives, plates, spoons and tumblers	20%	kg
3924.10.20	Drinking straws	20%	kg
3924.10.90	Other	20%	kg
3924.90.00	Other:		
3924.90.10	Ashtrays, buckets, coat-hangers and dustbins	20%	kg
3924.90.20	Flowerpots	20%	kg
3924.90.90	Other	20%	kg
39.25	**Builders' ware of plastics, not elsewhere specified or included.**		
3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:		
3925.10.10	Tanks	10%	kg
3925.10.90	Other	10%	kg
3925.20.00	Doors, windows and their frames and thresholds for doors	15%	kg
3925.30.00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3925.90.00	Other:		
3925.90.10	Structural elements used in ceilings or roofs	15%	kg
3925.90.20	Gutters	15%	kg
3925.90.90	Other	15%	kg
39.26	**Other articles of plastics and articles of other materials of headings 39.01 to 3914.00.00.**		
3926.10.00	Office or school supplies	10%	kg
3926.20.00	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	20%	kg
3926.30.00	Fittings for furniture, coachwork or the like	20%	kg
3926.40.00	Statuettes and other ornamental articles	20%	kg
3926.90.00	Other:		
3926.90.10	Articles for use in laboratories	Free	kg
3926.90.20	Transmission, conveyor and elevator belts.....	Free	kg
3926.90.30	Beads, bolts, screws and washers	Free	kg
3926.90.40	Covers for electrical switches and outlets and similar articles	5%	kg
3926.90.50	Corners for suitcases, fasteners for handbags; handles	Free	kg
3926.90.60	Handcuffs	20%	kg
3926.90.70	Motor vehicle licence plates	15%	kg
3926.90.90	Other	20%	kg

CHAPTER 40

RUBBER AND ARTICLES THEREOF

Notes:

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanized 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 or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
   (e) Articles of Chapters 90, 92, 94 or 96; or
   (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3. In headings 40.01 to 4003.00.00 and 40.05, the expression "primary forms" applies only to the following forms:
   (a) Liquids and pastes (including latex, whether or not pre-vulcanized, 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 40.02, the expression "synthetic rubber" applies to—
   (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanization with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanizing 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, plasticizers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, elongation and recovery in *(a)* above.

5. *(a)* Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with—

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

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

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

(b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 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 agent; freeze-resisting agents, peptizers, preservatives, stabilizers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 4004.00.00, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8. Heading 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 40.01, 40.02, 4003.00.00, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

CHAPTER 40—*Continued*

RUBBER AND ARTICLES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
40.01	**Natural rubber, balata, gutta-percha, 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-vulcanized	Free	kg
	Natural rubber in other forms:		
4001.21.00	Smoked sheets	Free	kg
4001.22.00	Technically specified natural rubber (TSNR)	Free	kg
4001.29.00	Other	Free	kg
4001.30.00	Balata, gutta-percha, guayule, chicle and similar natural gums	Free	kg
40.02	**Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.**		
	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.11.00	Latex	Free	kg
4002.19.00	Other	Free	kg
4002.20.00	Butadiene rubber (BR)	Free	kg
	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.31.00	Isobutene-isoprene (butyl) rubber (IIR)	Free	kg
4002.39.00	Other	Free	kg
	Chloroprene (chlorobutadiene) rubber (CR):		
4002.41.00	Latex	Free	kg
4002.49.00	Other	Free	kg
	Acrylonitrile-butadiene rubber (NBR):		
4002.51.00	Latex	Free	kg
4002.59.00	Other	Free	kg
4002.60.00	Isoprene rubber (IR)	Free	kg
4002.70.00	Ethylene-propylene-non-conjugated diene rubber (EPDM)	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4002.80.00	Mixtures of any product of heading 40.01 with any product of this heading	Free	kg
	Other:		
4002.91.00	Latex	Free	kg
4002.99.00	Other	Free	kg
4003.00.00	**Reclaimed rubber in primary forms or in plates, sheets or strip .....**	Free	kg
4004.00.00	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom .....**	Free	kg
40.05	**Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip.**		
4005.10.00	Compounded with carbon black or silica	Free	kg
4005.20.00	Solutions; dispersions other than those of subheading 4005.10.00	Free	kg
	Other:		
4005.91.00	Plates, sheets and strip:		
4005.91.10	Sheets for tyre repair	15%	kg
4005.91.90	Other	Free	kg
4005.99.00	Other	Free	kg
40.06	**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber.**		
4006.10.00	"Camel-back" strips for retreading rubber tyres	15%	kg
4006.90.00	Other	5%	kg
4007.00.00	**Vulcanized rubber thread and cord .....**	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber.		
	Of cellular rubber:		
4008.11.00	Plates, sheets and strip	15%	kg
4008.19.00	Other	15%	kg
	Of non-cellular rubber:		
4008.21.00	Plates, sheets and strip	15%	kg
4008.29.00	Other	15%	kg
40.09	**Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).**		
	Not reinforced or otherwise combined with other materials:		
4009.11.00	Without fittings	5%	kg
4009.12.00	With fittings	5%	kg
	Reinforced or otherwise combined only with metal:		
4009.21.00	Without fittings	5%	kg
4009.22.00	With fittings	5%	kg
	Reinforced or otherwise combined only with textile materials:		
4009.31.00	Without fittings	5%	kg
4009.32.00	With fittings	5%	kg
	Reinforced or otherwise combined with other materials:		
4009.41.00	Without fittings	5%	kg
4009.42.00	With fittings	5%	kg
40.10	**Conveyor or transmission belts or belting, of vulcanized rubber.**		
	Conveyor belts or belting:		
4010.11.00	Reinforced only with metal	Free	kg
4010.12.00	Reinforced only with textile materials	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4010.13.00	Reinforced only with plastics	Free	kg
4010.19.00	Other	Free	kg
	Transmission belts or belting:		
4010.31.00	Endless transmission belts of trapezoidal cross-section (v-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	kg
4010.32.00	Endless transmission belts of trapezoidal cross-section (v-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	kg
4010.33.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	kg
4010.34.00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	kg
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	Free	kg
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	Free	kg
4010.39.00	Other	Free	kg
40.11	**New pneumatic tyres, of rubber.**		
4011.10.00	Of a kind used on motor cars (including station wagons and racing cars)	30%	kg and u
4011.20.00	Of a kind used on buses or lorries	15%	kg and u
4011.30.00	Of a kind used on aircraft	5%	kg and u
4011.40.00	Of a kind used on motorcycles	5%	kg and u
4011.50.00	Of a kind used on bicycles	5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other, having a "herring-bone" or similar tread:		
4011.61.00	Of a kind used on agricultural or forestry vehicles and machines:		
4011.61.10	Tractor	Free	kg and u
4011.61.90	Other	Free	kg and u
4011.62.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%	kg and u
4011.63.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%	kg and u
4011.69.00	Other	5%	kg and u
	Other:		
4011.92.00	Of a kind used on agricultural or forestry vehicles and machines	Free	kg and u
4011.93.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%	kg and u
4011.94.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%	kg and u
4011.99.00	Other	5%	kg and u
40.12	**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.**		
	Retreaded tyres:		
4012.11.00	Of a kind used on motor cars (including station wagons and racing cars)	30%	kg and u
4012.12.00	Of a kind used on buses or lorries	30%	kg and u
4012.13.00	Of a kind used on aircraft	5%	kg and u
4012.19.00	Other	5%	kg and u
4012.20.00	Used pneumatic tyres:		
4012.20.10	For retreading and remoulding	5%	kg and u
4012.20.90	Other	5%	kg and u
4012.90.00	Other	5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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:		
4013.10.10	Of a kind used on motor cars (including station wagons and racing cars)	10%	kg and u
4013.10.20	Of a kind used on buses or lorries	10%	kg and u
4013.20.00	Of a kind used on bicycles	5%	kg and u
4013.90.00	Other:		
4013.90.10	Of a kind used on motor cycles	5%	kg and u
4013.90.90	Other	5%	kg and u
40.14	**Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.**		
4014.10.00	Sheath contraceptives	Free	kg and u
4014.90.00	Other	Free	kg and u
40.15	**Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.**		
	Gloves, mittens and mitts:		
4015.11.00	Surgical	Free	kg and 2u
4015.19.00	Other	10%	kg and 2u
4015.90.00	Other:		
4015.90.10	Articles of apparel	10%	kg
4015.90.90	Other	10%	kg
40.16	**Other articles of vulcanized rubber other than hard rubber.**		
4016.10.00	Of cellular rubber	20%	kg
	Other:		
4016.91.00	Floor coverings and mats	20%	kg
4016.92.00	Erasers	10%	kg
4016.93.00	Gaskets, washers and other seals	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4016.94.00	Boat or dock fenders, whether or not inflatable ..	20%	kg
4016.95.00	Other inflatable articles	20%	kg
4016.99.00	Other:		
4016.99.10	Rubber bands	20%	kg
4016.99.90	Other	20%	kg
4017.00.00	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**		
4017.00.10	Hard rubber (for example, ebonite), in all forms, including waste and scrap	Free	kg
4017.00.20	Articles of hard rubber	5%	kg

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 05.11);
   (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 6701.00.00; or
   (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar 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. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
   (B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

CHAPTER 41—*Continued*

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
41.01	**Raw hides and skins of bovine (including buffalo), 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.**		
4101.20.00	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	Free	kg
4101.50.00	Whole hides and skins, of a weight exceeding 16 kg	Free	kg
4101.90.00	Other, including butts, bends and bellies	Free	kg
41.02	**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 *(c)* to this Chapter.**		
4102.10.00	With wool on	Free	kg
	Without wool on:		
4102.21.00	Pickled	Free	kg
4102.29.00	Other	Free	kg
41.03	**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1*(b)* or 1*(c)* to this Chapter.**		
4103.10.00	Of goats or kids	Free	kg
4103.20.00	Of reptiles	Free	kg
4103.30.00	Of swine	Free	kg
4103.90.00 .	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
41.04	**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.**		
	In the wet state (including wet-blue):		
4104.11.00	Full grains, unsplit; grain splits	Free	kg
4104.19.00	Other	Free	kg
	In the dry state (crust):		
4104.41.00	Full grains, unsplit; grain splits	Free	kg
4104.49.00	Other	Free	kg
41.05	**Tanned or crust skins or sheep or lambs, without wool on, whether or not split, but not further prepared.**		
4105.10.00	In the wet state (including wet-blue)	Free	kg
4105.30.00	In the dry state (crust).....	Free	kg
41.06	**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.**		
	Of goats or kids:		
4106.21.00	In the wet state (including wet-blue)	Free	kg
4106.22.00	In the dry state (crust)	Free	kg
	Of swine:		
4106.31.00	In the wet state (including wet-blue)	Free	kg
4106.32.00	In the dry state (crust)	Free	kg
4106.40.00	Of reptiles	Free	kg
	Other:		
4106.91.00	In the wet state (including wet-blue)	Free	kg
4106.92.00	In the dry state (crust)	Free	kg
41.07	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Whole hides and skins:		
4107.11.00	Full grains, unsplit	Free	kg
4107.12.00	Grain splits	Free	kg
4107.19.00	Other	Free	kg
	Other, including sides:		
4107.91.00	Full grains, unsplit	Free	kg
4107.92.00	Grain splits	Free	kg
4107.99.00	Other	Free	kg
[41.08]			
[41.09]			
[41.10]			
[41.11]			
4112.00.00	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14 .....**	Free	kg
41.13	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.**		
4113.10.00	Of goats or kids	Free	kg
4113.20.00	Of swine	Free	kg
4113.30.00	Of reptiles	Free	kg
4113.90.00	Other	Free	kg
41.14	**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather**.		
4114.10.00	Chamois (including combination chamois) leather	5%	kg
4114.20.00	Patent leather and patent laminated leather; metallized leather	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
41.15	**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.**		
4115.10.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	Free	kg
4115.20.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Free	kg

CHAPTER 42

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

Notes:

1. This Chapter does not cover—
   - *(a)* Sterile surgical catgut or similar sterile suture materials (heading 30.06);
   - *(b)* Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 4304.00.00);
   - *(c)* Made up articles of netting (heading 56.08);
   - *(d)* Articles of Chapter 64;
   - *(e)* Headgear or parts thereof of Chapter 65;
   - *(f)* Whips, riding-crops or other articles of heading 6602.00.00;
   - *(g)* Cuff-links, bracelets or other imitation jewellery (heading 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 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 96.06.

2. (A) In addition to the provisions of Note 1 above, heading 42.02 does not cover—
   - *(a)* Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
   - *(b)* Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

3. For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

CHAPTER 42—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4201.00.00	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material .....**	20%	kg
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, insulated food or beverages 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 vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.**		
	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:		
4202.11.10	Suit-cases and brief-cases	20%	u and kg
4202.11.90	Other	20%	u and kg
4202.12.00	With outer surface of plastics or of textile materials:		
4202.12.10	Suit-cases	20%	u and kg
4202.12.20	Brief-cases	20%	u and kg
4202.12.90	Other	20%	u and kg
4202.19.00	Other	20%	u and kg
	Handbags, whether or not with shoulder strap, including those without handle:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4202.21.00	With outer surface of leather, of composition leather or of patent leather:		
4202.21.10	Travelling bags	20%	u and kg
4202.21.90	Other	20%	u and kg
4202.22.00	With outer surface of plastic sheeting or of textile materials:		
4202.22.10	Travelling bags	20%	u and kg
4202.22.90	Other	20%	u and kg
4202.29.00	Other	20%	u and kg
4202.30.00	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:		
4202.31.10	Purses, spectacle cases and wallets	20%	u and kg
4202.31.90	Other	20%	u and kg
4202.32.00	With outer surface of plastic sheeting or of textile materials:		
4202.32.10	Purses, spectacle cases and wallets	20%	u and kg
4202.32.90	Other	20%	u and kg
4202.39.00	Other	20%	u and kg
	Other:		
4202.91.00	With outer surface of leather, of composition leather or of patent leather	20%	u and kg
4202.92.00	With outer surface of plastic sheeting or of textile materials	20%	u and kg
4202.99.00	Other	20%	u and kg
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather.**		
4203.10.00	Articles of apparel	20%	kg
	Gloves, mittens and mitts:		
4203.21.00	Specially designed for use in sports	20%	prs
4203.29.00	Other:		
4203.29.10	Industrial gloves	10%	prs
4203.29.90	Other	20%	prs

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4203.30.00	Belts and bandoliers	20%	kg
4203.40.00	Other clothing accessories	20%	kg
4204.00.00	**Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses .....**	Free	kg
4205.00.00	**Other articles of leather or of composition leather .....**	20%	kg
42.06	**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.**		
4206.10.00	Catgut	5%	kg
4206.90.00	Other	5%	kg

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes:

1. Throughout the Nomenclature, references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2. This Chapter does not cover—
   (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 6701.00.00);
   (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (*see* Note 1*(c)* to that Chapter);
   (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 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 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 43.03 or 4304.00.00 as the case may be.

5. Throughout the Nomenclature 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 58.01 or 60.01).

CHAPTER 43—*Continued*

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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 41.01, 41.02 or 41.03.**		
4301.10.00	Of mink, whole, with or without head, tail or paws	Free	kg
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	Free	kg
4301.60.00	Of fox, whole, with or without head, tail or paws	Free	kg
4301.70.00	Of seal, whole, with or without head, tail or paws	Free	kg
4301.80.00	Other furskins, whole, with or without head, tail or paws	Free	kg
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	kg
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 43.03.**		
	Whole skins, with or without head, tail or paws, not assembled:		
4302.11.00	Of mink	Free	kg
4302.13.00	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	Free	kg
4302.19.00	Other	Free	kg
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled	Free	kg
4302.30.00	Whole skins and pieces or cuttings thereof, assembled	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
43.03	**Articles of apparel, clothing accessories and other articles of furskin.**		
4303.10.00	Articles of apparel and clothing accessories	20%	kg
4303.90.00	Other:		
4303.90.10	Articles and accessories for use in machinery or mechanical appliances or for industrial purposes	Free	kg
4303.90.90	Other	20%	kg
4304.00.00	**Artificial fur and articles thereof.**		
4304.00.10	Artificial fur	Free	kg
4304.00.20	Articles	20%	kg

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes:

1. This Chapter does not cover—
   - *(a)* Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
   - *(b)* Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
   - *(c)* Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
   - *(d)* Activated charcoal (heading 38.02);
   - *(e)* Articles of heading 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 6808.00.00;
   - *(k)* Imitation jewellery of heading 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 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 requisites);
   - *(q)* Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or

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

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

3. Headings 4414.00.00 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 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 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 4417.00.00 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 Note1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note:

1. For the purposes of subheadings 4403.41.00 to 4403.49.00, 4407.24.00 to 4407.29.00, 4408.31.00 to 4408.39.00 and 4412.13.00 to 4412.99.00, the expression "tropical wood" means one of the following types of wood:

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

CHAPTER 44—*Continued*

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
44.01	**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**		
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	10%	kg
	Wood in chips or particles:		
4401.21.00	Coniferous	Free	kg
4401.22.00	Non-coniferous	Free	kg
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	15%	kg
4402.00.00	**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.....**	15%	kg
44.03	**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**		
4403.10.00	Treated with paint, stains, cresote or other preservatives:		
4403.10.10	Of coniferous species	Free	kg and m^3
4403.10.20	Of mahogany.....	Free	kg and m^3
4403.10.90	Of other non-coniferous species.....	10%	kg and m^3
4403.20.00	Other, coniferous.....	Free	kg and m^3
	Other, of tropical wood specified in subheading Note 1 to this Chapter:		
4403.41.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	kg and m^3
4403.49.00	Other:		
4403.49.10	Mahogany	Free	kg and m^3
4403.49.90	Other	10%	kg and m^3
	Other:		
4403.91.00	Of oak ***(Quercus spp.)***	Free	kg and m^3
4403.92.00	Of beech ***(Fagus spp.)***	Free	kg and m^3
4403.99.00	Other:		
4403.99.10	Of greenheart	10%	kg and m^3

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4403.99.90	Other	10%	kg and m^3
44.04	**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.**		
4404.10.00	Coniferous:		
4404.10.10	Split poles, piles, pickets, stakes and sticks	15%	kg
4404.10.90	Other	Free	kg
4404.20.00	Non-coniferous:		
4404.20.10	Split poles, piles, pickets, stakes and sticks, of greenheart	15%	kg
4404.20.20	Split poles, piles, pickets, stakes and sticks, of other wood	15%	kg
4404.20.90	Other	Free	kg
4405.00.00	**Wood wool; wood flour .....**	Free	kg
44.06	**Railway or tramway sleepers (cross-ties) of wood.**		
4406.10.00	Not impregnated	15%	kg and m^3
4406.90.00	Other	15%	kg and m^3
44.07	**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.**		
4407.10.00	Coniferous:		
4407.10.10	Pitch-pine	Free	kg and m^3
4407.10.90	Other, coniferous	Free	kg and m^3

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4407.20.00	Of tropical wood specified in subheading Note 1 to this Chapter:		
4407.24.00	Virola, Mahogany (***Swietenia ssp.***), lmbuia and Balsa:		
4407.24.10	Mahogany	Free	kg and m^3
4407.24.90.	Other	15%	kg and m^3
4407.25.00	Dark Red Meranti, Light Red Meranti and Meranti Bakan	15%	kg and m^3
4407.26.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15%	kg and m^3
4407.29.00	Other:		
4407.29.10	Caribbean cedar (***Cedrela odorata***)	15%	kg and m^3
4407.29.20	Greenheart	15%	kg and m^3
4407.29.30	Mora	15%	kg and m^3
4407.29.90	Other	15%	kg and m^3
	Other:		
4407.91.00	Of oak (***Quercus spp.***)	Free	kg and m^3
4407.92.00	Of beech (***Fagus spp.***)	Free	kg and m^3
4407.99.00	Other	15%	kg and m^3
44.08	**Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.**		
4408.10.00	Coniferous:		
4408.10.10	Veneer sheets and sheets for plywood	Free	kg and m^3
4408.10.90	Other	15%	kg and m^3
	Of tropical wood specified in subheading Note 1 to this Chapter:		
4408.31.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg and m^3
4408.39.00	Other:		
4408.39.10	Veneer sheets and sheets for plywood	Free	kg and m^3
4408.39.90	Other	15%	kg and m^3
4408.90.00	Other	15%	kg and m^3

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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, ends or faces, whether or not planed, sanded or end-jointed.**		
4409.10.00	Coniferous:		
4409.10.10	Pitch-pine	Free	kg and m^3
4409.10.90	Other	Free	kg and m^3
4409.20.00	Non-coniferous:		
4409.20.10	Caribbean cedar ***(Cedrela odorata)***	15%	kg and m^3
4409.20.20	Greenheart	15%	kg and m^3
4409.20.30	Mohagany	Free	kg and m^3
4409.20.40	Mora	15%	kg and m^3
4409.20.90	Other	15%	kg and m^3
44.10	**Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.**		
	Oriented strand board and waferboard, of wood:		
4410.21.00	Unworked or not further worked than sanded	Free	kg and m^3
4410.29.00	Other	Free	kg and m^3
	Other, of wood:		
4410.31.00	Unworked or not further worked than sanded	Free	kg and m^3
4410.32.00	Surface-covered with melamine-impregnated paper	Free	kg and m^3
4410.33.00	Surface-covered with decorative laminates of plastics	Free	kg and m^3
4410.39.00	Other	Free	kg and m^3
4410.90.00	Other	Free	kg and m^3
44.11	**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Fibreboard of a density exceeding 0.8g/cm^3:		
4411.11.00	Not mechanically worked or surface covered	Free	kg
4411.19.00	Other	Free	kg
	Fibreboard of a density exceeding 0. 5g/cm^3 but not exceeding 0.8g/cm^3:		
4411.21.00	Not mechanically worked or surface covered	Free	kg
4411.29.00	Other	Free	kg
	Fibreboard of a density exceeding 0.35g/cm^3 but not exceeding 0.5g/cm^3:		
4411.31.00	Not mechanically worked or surface covered	Free	kg
4411.39.00	Other	Free	kg
4411.90.00	Other:		
4411.91.00	Not mechanically worked or surface covered	Free	kg
4411.99.00	Other	Free	kg
44.12	**Plywood, veneered panels and similar laminated wood.**		
	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:		
4412.13.00	With at least one outer ply of tropical wood specified in subheading Note 1 to this Chapter ..	10%	kg and m^3
4412.14.00	Other, with at least one outer ply of non-coniferous wood	10%	kg and m^3
4412.19.00	Other	10%	kg and m^3
4412.20.00	Other, with at least one outer ply of non-coniferous wood:		
4412.22.00	With at least one ply of tropical wood specified in subheading Note 1 to this Chapter	Free	kg and m^3
4412.23.00	Other, containing at least one layer of particle board	Free	kg and m^3
4412.29.00	Other	Free	kg and m^3
	Other:		
4412.92.00	With at least one ply of tropical wood specified in subheading Note 1 to this Chapter	Free	kg and m^3
4412.93.00	Other, containing at least one layer of particle board	Free	kg and m^3
4412.99.00	Other	Free	kg and m^3

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4413.00.00	**Densified wood, in blocks, plates, strips or profile shapes .....**	Free	kg
4414.00.00	**Wooden frames for paintings, photographs, mirrors or similar objects .....**	15%	kg
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; pallet collars of wood.**		
4415.10.00	Cases, boxes, crates, drums and similar packings; cable-drums	5%	kg and u
4415.20.00	Pallets, box pallets and other load boards; pallet collars	20%	kg and u
4416.00.00	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**		
4416.00.10	Casks, barrels and puncheons, of oak	5%	kg
4416.00.90	Other	5%	kg
4417.00.00	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.**		
4417.00.10	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels	15%	kg and u
4417.00.20	Tools, tool bodies and other tool handles	Free	kg and u
4417.00.30	Broom or brush bodies	Free	kg and u
4417.00.90	Other	Free	kg and u
44.18	**Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4418.10.00	Windows, French-windows and their frames	10%	kg
4418.20.00	Doors and their frames and thresholds	10%	kg
4418.30.00	Parquet panels	15%	kg
4418.40.00	Shuttering for concrete constructional work	15%	kg
4418.50.00	Shingles and shakes:		
4418.50.10	Shingles	15%	kg and 1000 shingles
4418.50.20	Shakes	15%	kg and 1000 shingles
4418.90.00	Other:		
4418.90.10	Cellular wood panels, whether or not faced with base metal	Free	kg
4418.90.90	Other	15%	kg
4419.00.00	**Tableware and kitchenware, of wood .....**	20%	kg
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:		
4420.10.10	Wall plaques	20%	kg
4420.10.90	Other	20%	kg
4420.90.00	Other:		
4420.90.10	Wood marquetry and inland wood	Free	kg and m^3
4420.90.90	Other	20%	kg
44.21	**Other articles of wood**.		
4421.10.00	Clothes hangers	20%	kg
4421.90.00	Other:		
4421.90.10	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	Free	kg
4421.90.20	Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4421.90.30	Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; Venetian and other blinds; labels for horticulture; dowel pins	15%	kg
4421.90.40	Capacity measures; ladders and steps	15%	kg
4421.90.50	Match splints	15%	kg
4421.90.90	Other	20%	kg

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).

CHAPTER 45—*Continued*

CORK AND ARTICLES OF CORK

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
45.01	**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**		
4501.10.00	Natural cork, raw or simply prepared	Free	kg
4501.90.00	Other	Free	kg
4502.00.00	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers) .....**	Free	kg
45.03	**Articles of natural cork**.		
4503.10.00	Corks and stoppers:		
4503.10.10	Corks	Free	kg
4503.10.20	Stoppers including blanks with rounded edges ..	15%	kg
4503.90.00	Other:		
4503.90.10	Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like	15%	kg
4503.90.20	Bath, table, typewriter and other mats	20%	kg
4503.90.30	Lifebouys	Free	kg
4503.90.90	Other	Free	kg
45.04	**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**		
4504.10.00	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Free	kg
4504.90.00	Other:		
4504.90.10	Agglomerated cork	Free	kg
4504.90.20	Bottle corks and stoppers	Free	kg
4504.90.90	Other articles of agglomerated cork	5%	kg

CHAPTER 46

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

Notes:

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

2. This Chapter does not cover—
   (a) Wall coverings of heading 48.14;
   (b) Twine, cordage, ropes or cables, plaited or not (heading 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 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

CHAPTER 46—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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).**		
4601.20.00	Mats, matting and screens of vegetable materials	20%	kg
	Other:		
4601.91.00	Of vegetable materials:		
4601.91.10	Straw envelopes for bottles.....	20%	kg
4601.91.90	Other	Free	kg
4601.99.00	Other	Free	kg
46.02	**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.**		
4602.10.00	Of vegetable materials:		
4602.10.10	Handbags	20%	kg and u
4602.10.90	Other	20%	kg
4602.90.00	Other	20%	kg

SECTION X

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

CHAPTER 47

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD

Note:

1. For the purposes of heading 4702.00.00, 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.

CHAPTER 47—*Continued*

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4701.00.00	**Mechanical wood pulp .....**	Free	kg
4702.00.00	**Chemical wood pulp, dissolving grades .....**	Free	kg
47.03	**Chemical wood pulp, soda or sulphate, other than dissolving grades**.		
	Unbleached:		
4703.11.00	Coniferous	Free	kg
4703.19.00	Non-coniferous	Free	kg
	Semi-bleached or bleached:		
4703.21.00	Coniferous	Free	kg
4703.29.00	Non-coniferous	Free	kg
47.04	**Chemical wood pulp, sulphite, other than dissolving grades.**		
	Unbleached:		
4704.11.00	Coniferous	Free	kg
4704.19.00	Non-coniferous	Free	kg
	Semi-bleached or bleached:		
4704.21.00	Coniferous	Free	kg
4704.29.00	Non-coniferous	Free	kg
4705.00.00	**Wood pulp obtained by a combination of mechanical and chemical pulping processes ....**	Free	kg
47.06	**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.**		
4706.10.00	Cotton linters pulp	Free	kg
4706.20.00	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other:		
4706.91.00	Mechanical:		
4706.91.10	Pulp of bagasse	Free	kg
4706.91.90	Other	Free	kg
4706.92.00	Chemical	Free	kg
4706.93.00	Semi-chemical	Free	kg
47.07	**Recovered (waste and scrap) paper or paperboard.**		
4707.10.00	Unbleached kraft paper or paperboard or corrugated paper or paperboard	Free	kg
4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	kg
4707.30.00	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	Free	kg
4707.90.00	Other, including unsorted waste and scrap.....	Free	kg

CHAPTER 48

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

Notes:

1. For the purposes of this Chapter, except where the context otherwise requires a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m^2).

2. This Chapter does not cover—
   - *(a)* Articles of Chapter 30;
   - *(b)* Stamping foils of heading 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 34.01), or with polishes, creams or similar preparations (heading 34.05);
   - *(e)* Sensitised paper or paperboard of headings 37.01 to 3704.00.00;
   - *(f)* Paper impregnated with diagnostic or laboratory reagents (heading 3822.00.00);
   - *(g)* Paper-reinforced stratified sheeting of plastics, 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 48.14 (Chapter 39);
   - *(h)* Articles of heading 42.02 (for example, travel goods);
   - *(ij)* Articles of Chapter 46 (manufactures of plaiting material);
   - *(k)* Paper yarn or textile articles of paper yarn (Section XI);
   - *(l)* Articles of Chapter 64 or Chapter 65;
   - *(m)* Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed-mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
   - *(n)* Metal foil backed with paper or paperboard (Section XV);
   - *(o)* Articles of heading 92.09; or
   - *(p)* Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

3. Subject to the provisions of Note 7, headings 4801.00.00 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 4803.00.00 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. 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 or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m^2 and not more than 65 g/m^2.

5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-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 or chemi-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.m^2/g.; 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.m^2/g.

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

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

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

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8. Headings 4801.00.00 and 4803.00.00 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres—

(a) in strips or rolls of a width exceeding 36 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.

9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to—

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

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

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

(iii) Coated or covered on the face side with plastics, the layer of plastics 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 4815.00.00.

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 48.23 applies, *inter alia*, perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 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 4804.11.00 and 4804.19.00, "Kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115g/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 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 3.7 kPa.m^{2}g 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:

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

3. For the purposes of subheading 4805.11.00. "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 30 (Corrugated Medium Tests with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m^2 at 50% relative humidity at 23 °C.

4. Subheading 4805.12.00 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m^2 or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m^2 at 50% relative humidity 23 °C.

5. Subheadings 4805.24.00 and 4805.25.00 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m^{2}g.

6. For the purposes of subheading 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 1.47 kPa.m^2/g.

7. For the purposes of subheading 4810.22.00, "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.

CHAPTER 48—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4801.00.00	**Newsprint, in rolls or sheets .....**	Free	kg
48.02	**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801.00.00 or 4803.00.00; hand-made paper and paperboard.**		
4802.10.00	Hand-made paper and paperboard	Free	kg
4802.20.00	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	Free	kg
4802.30.00	Carbonising base paper	Free	kg
4802.40.00	Wallpaper base	Free	kg
	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4802.54.00	Weighing less than 40 g/m^2	Free	kg
4802.55.00	Weighing 40 g/m^2 or more but not more than 150g/m^2, in rolls	Free	kg
4802.56.00	Weighing 40 g/m^2 or more but not more than l50g/m^2 in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802.56. 10	Other Paper and Paperboard of a kind used for writing, printing or other graphic purposes ..	20%	
4802.56.90	Other	Free	
4802.57.00	Other, weighing 40 g/m^2 or more but not more than 150g/m^2	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4802.58.00	Weighing more than 150 g/m^2	Free	kg
	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
4802.61.00	In rolls	Free	kg
4802.62.00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802.62.10	Other Paper and Paperboard of a kind used for writing, printing or other graphic purposes	20%	kg
4802.62.90	Other	Free	kg
4802.69.00	Other	Free	kg
4803.00.00	**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 creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.**		
4803.00.10	Wadding	Free	kg
4803.00.20	Toilet or facial tissue stock	Free	kg
4803.00.90	Other	Free	kg
48.04	**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4801.00.00 or 4803.00.00.**		
	Kraftliner:		
4804.11.00	Unbleached	Free	kg
4804.19.00	Other	Free	kg
	Sack kraft paper:		
4804.21.00	Unbleached	Free	kg
4804.29.00	Other	Free	kg
	Other kraft paper and paperboard weighing 150 g/m^2 or less:		
4804.31.00	Unbleached	Free	kg
4804.39.00	Other	Free	kg
	Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2:		
4804.41.00	Unbleached	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4804.42.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	Free	kg
4804.49.00	Other	Free	kg
	Other kraft paper and paperboard weighing 225 g/m^2 or more:		
4804.51.00	Unbleached	Free	kg
4804.52.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	Free	kg
4804.59.00	Other	Free	kg
48.05	**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.**		
	Fluting paper:		
4805.11.00	Semi-chemical fluting paper	Free	kg
4805.12.00	Straw fluting paper	Free	kg
4805.19.00	Other	Free	kg
	Testliner (recycled liner board):		
4805.24.00	Weighing 150 g/m^2 or less	Free	kg
4805.25.00	Weighing more than 150 g/m^2	Free	kg
4805.30.00	Sulphite wrapping paper	Free	kg
4805.40.00	Filter paper and paperboard	Free	kg
4805.50.00	Felt paper and paperboard	Free	kg
	Other:		
4805.91.00	Weighing 150 g/m^2 or less	Free	kg
4805.92.00	Weighing more than 150 g/m^2 but less than 225 g/m^2	Free	kg
4805.93.00	Weighing 225 g/m^2 or more	Free	kg
48.06	**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.**		
4806.10.00	Vegetable parchment	Free	kg
4806.20.00	Greaseproof papers	Free	kg
4806.30.00	Tracing papers	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4806.40.00	Glassine and other glazed transparent or translucent paper	Free	kg
4807.00.00	**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 .....**	Free	kg
48.08	**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803.00.00.**		
4808.10.00	Corrugated paper and paperboard, whether or not perforated:		
4808.10.10	Corrugated paperboard with glued flat surface sheets	Free	kg
4808.10.90	Other	Free	kg
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	Free	kg
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated	Free	kg
4808.90.00	Other	Free	kg
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 or sheets**.		
4809.10.00	Carbon or similar copying papers	Free	kg
4809.20.00	Self-copy paper	Free	kg
4809.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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 rectangular (including square) sheets, of any size.**		
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4810.13.00	In rolls	Free	kg
4810.14.00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Free	kg
4810.19.00	Other	Free	kg
	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 or chemi-mechanical process:		
4810.22.00	Light-weight coated paper	Free	kg
4810.29.00	Other	Free	kg
	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/m^2 or less	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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/m^2	Free	kg
4810.39.00	Other	Free	kg
	Other paper and paperboard:		
4810.92.00	Multi-ply	Free	kg
4810.99.00	Other	Free	kg
48.11	**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803.00.00, 48.09 or 48.10.**		
4811.10.00	Tarred, bituminized or asphalted paper and paperboard	Free	kg
	Gummed or adhesive paper and paperboard:		
4811.41.00	Self-adhesive	Free	kg
4811.49.00	Other	Free	kg
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.51.00	Bleached, weighing more than 150 gm^2	Free	kg
4811.59.00	Other	Free	kg
4811.60.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	Free	kg
4811.90.00	Other paper, paperboard, cellulose wadding and webs or cellulose fibres	Free	kg
4812.00.00	**Filter blocks, slabs and plates, of paper pulp** ..	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
48.13	**Cigarette paper, whether or not cut to size or in the form of booklets or tubes**.		
4813.10.00	In the form of booklets or tubes	5%	kg
4813.20.00	In rolls of a width not exceeding 5 cm	Free	kg
4813.90.00	Other	5%	kg
48.14	**Wallpaper and similar wall coverings; window transparencies of paper.**		
4814.10.00	"Ingrain" paper	20%	kg
4814.20.00	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....	20%	kg
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	20%	kg
4814.90.00	Other	20%	kg
4815.00.00	**Floor coverings on a base of paper or of paperboard, whether or not cut to size**	20%	kg and m^2
48.16	**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.**		
4816.10.00	Carbon or similar copying papers	15%	kg
4816.20.00	Self-copy paper	5%	kg
4816.30.00	Duplicator stencils	5%	kg
4816.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	20%	kg
4817.20.00	Letter cards, plain postcards and correspondence cards	20%	kg
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	kg
48.18	**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape, 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	20%	kg
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels	20%	kg
4818.30.00	Tablecloths and serviettes:		
4818.30.10	Tablecloths	20%	kg
4818.30.20	Serviettes	20%	kg
4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
4818.40.10	Sanitary towels and tampons	20%	kg
4818.40.20	Napkins and napkin liners for babies	20%	kg
4818.40.90	Other	20%	kg
4818.50.00	Articles of apparel and clothing accessories	20%	kg
4818.90.00	Other	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	15%	kg
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5%	kg
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more:		
4819.30.10	Unprinted	5%	kg
4819.30.90	Other	5%	kg
4819.40.00	Other sacks and bags, including cones:		
4819.40.10	Unprinted	15%	kg
4819.40.90	Other	10%	kg
4819.50.00	Other packing containers, including record sleeves:		
4819.50.10	Egg boxes and trays	15%	kg
4819.50.90	Other	15%	kg
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20%	kg
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.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20%	kg
4820.20.00	Exercise books	20%	kg
4820.30.00	Binders (other than book covers), folders and file covers	20%	kg
4820.40.00	Manifold business forms and interleaved carbon sets	20%	kg
4820.50.00	Albums for samples or for collections	20%	kg
4820.90.00	Other	20%	kg
48.21	**Paper or paperboard labels of all kinds, whether or not printed**.		
4821.10.00	Printed	15%	kg
4821.90.00	Other	15%	kg
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	5%	kg
4822.90.00	Other	5%	kg
48.23	**Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.**		
	Gummed or adhesive paper, in strips or rolls:		
4823.12.00	Self-adhesive	15%	kg
4823.19.00	Other	15%	kg
4823.20.00	Filter paper and paperboard	Free	kg
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4823.60.00	Trays, dishes, plates, cups and the like, of paper or paperboard	20%	kg
4823.70.00	Moulded or pressed articles of paper pulp	5%	kg
4823.90.00	Other:		
4823.90.10	Dress patterns, of paper	Free	kg
4823.90.20	Cards, not punched, for punch card machines, whether or not in strips	Free	kg
4823.90.30	Other Paper and Paperboard of kind used for writing, or other graphic purposes	20%	
4823.90.90	Other	5%	kg

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 90.23);
   - *(c)* Playing cards or other goods of Chapter 95; or
   - *(d)* Original engravings, prints or lithographs (heading 9702.00.00), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704.00.00, 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 an automatic data processing machine, 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 49.01, whether or not containing advertising material.

4. Heading 49.01 also covers—
   - *(a)* A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
   - *(b)* A pictorial supplement accompanying, and subsidiary to, a bound volume; and
   - *(c)* Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

   However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

5. Subject to Note 3 to this Chapter, heading 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 49.11.

6. For the purposes of heading 4903.00.00, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

CHAPTER 49—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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:		
4901.10.10	Brochures, pamphlets and leaflets	Free	kg
4901.10.90	Other	Free	kg
	Other:		
4901.91.00	Dictionaries and encyclopaedias, and serial instalments thereof	Free	kg
4901.99.00	Other:		
4901.99.10	Brochures and pamphlets	Free	kg
4901.99.90	Other	Free	kg
49.02	**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**		
4902.10.00	Appearing at least four times a week:		
4902.10.10	Newspapers	Free	kg
4902.10.90	Other	Free	kg
4902.90.00	Other	Free	kg
4903.00.00	**Children's picture, drawing or colouring books .....**	Free	kg
4904.00.00	**Music, printed or in manuscript, whether or not bound or illustrated .....**	Free	kg
49.05	**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**		
4905.10.00	Globes	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other:		
4905.91.00	In book form	Free	kg
4905.99.00	Other	Free	kg
4906.00.00	**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing .....**	Free	kg
4907.00.00	**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.**		
4907.00.10	Unused postage, revenue or similar stamps	Free	kg
4907.00.20	Bank and currency notes	Free	kg
4907.00.30	Cheque forms	20%	kg
4907.00.90	Other	20%	kg
49.08	**Transfers (decalcomanias).**		
4908.10.00	Transfers (decalcomanias), vitrifiable	5%	kg
4908.90.00	Other	5%	kg
4909.00.00	**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	Printed or illustrated postcards	20%	kg
4909.00.90	Other	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4910.00.00	**Calendars of any kind, printed, including calendar blocks .....**	20%	kg
49.11	**Other printed matter, including printed pictures and photographs**.		
4911.10.00	Trade advertising material, commercial catalogues and the like	20%	kg
	Other:		
4911.91.00	Pictures, designs and photographs	20%	kg
4911.99.00	Other:		kg
4911.99.10	Microcopies, anatomical, botanical and other instrumental charts and diagrams	5%	kg
4911.99.20	Schematic maps	10%	kg
4911.99.30	Calendar backs and window transparencies (other than of paper)	15%	kg
4911.99.90	Other	20%	kg

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes:

1. This Section does not cover—

(a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 0503.00.00);

(b) Human hair or articles of human hair (heading 0501.00.00, 6703.00.00 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);

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

(d) Asbestos of heading 2524.00.00 or articles of asbestos or other products of heading 68.12 or 68.13;

(e) Articles of heading 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;

(f) Sensitized textiles of headings 37.01 to 3704.00.00;

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

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

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

(k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;

(l) Articles of textile materials of heading 4201.00.00 or 42.02;

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

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

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

(p) Goods of Chapter 67;

(q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 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);

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

(u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or

(v) Articles of chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 5809.00.00 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.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule—

(a) Gimped horsehair yarn (heading 5110.00.00) and metallised yarn (heading 5605.00.00) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

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

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

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

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

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

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

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

(c) Of true hemp or flax:

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

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

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

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

(f) Reinforced with metal thread.

(B) Exceptions:

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

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

(c) Silk worm gut of heading 5006.00.00, and monofilaments of Chapter 54;

(d) Metallised yarn of heading 5605.00.00; yarn reinforced with metal thread is subject to paragraph (A)*(f)* above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading 5606.00.00.

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

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

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

(ii) 125 g in other cases;

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

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

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

(iii) 500 g 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) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases.

(B) Exceptions:

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

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

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

(b) Multiple (folded) or cabled yarn, unbleached—

(i) Of silk or waste silk, however put up; or

(ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

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

(i) In cross-reeled hanks or skeins; or

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pins, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 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 1,000 g;

(b) Dressed for use as sewing thread; and

(c) With a final "Z" twist.

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

Single yarn of nylon or other polyamides, or 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, the expression "made-up" means:
   (a) Cut otherwise than into squares or rectangles;
   (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
   (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
   (d) Cut to size and having undergone a process of drawn thread work;
   (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
   (f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:
   (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
   (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

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

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

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

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

13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes:

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

(a) **Elastomeric yarn**

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

(b) **Unbleached yarn**

Yarn which—

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

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing 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 dioxide).

(c) **Bleached yarn**

Yarn which—

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

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

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

(d) **Coloured (dyed or printed) yarn**

Yarn which—

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

(ii) consists of a mixture of dyed fibres of different colours

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

(iii) is obtained from 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.

The definitions at *(e)* to *(ij)* above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(k) **Plain weave**

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

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 5809.00.00 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 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50—*Continued*

SILK

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5001.00.00	**Silk-worm cocoons suitable for reeling.....**	Free	kg
5002.00.00	**Raw silk (not thrown) .....**	Free	kg
50.03	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).**		
5003.10.00	Not carded or combed	Free	kg
5003.90.00	Other	Free	kg
5004.00.00	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale .....**	Free	kg
5005.00.00	**Yarn spun from silk waste, not put up for retail sale .....**	Free	kg
5006.00.00	**Silk yarn and yarn spun from silk waste, up put up for retail sale; silk-worm gut .....**	5%	kg
50.07	**Woven fabrics of silk or of silk waste.**		
5007.10.00	Fabrics of noil silk	Free	kg and m^2
5007.20.00	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk.....	Free	kg and m^2
5007.90.00	Other fabrics	Free	kg and m^2

CHAPTER 51

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

Note:

1. Throughout the Nomenclature—
   (a) "Wool" means the natural fibre grown by sheep or lambs;
   (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
   (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 0503.00.00).

CHAPTER 51—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
51.01	**Wool, not carded or combed.**		
	Greasy, including fleece-washed wool:		
5101.11.00	Shorn wool	Free	kg
5101.19.00	Other	Free	kg
	Degreased, not carbonized:		
5101.21.00	Shorn wool	Free	kg
5101.29.00	Other	Free	kg
5101.30.00	Carbonised	Free	kg
51.02	**Fine or coarse animal hair, not carded or combed.**		
	Fine animal hair:		
5102.11.00	Of Kashmir (cashmere) goats	Free	kg
5102.19.00	Other	Free	kg
5102.20.00	Coarse animal hair	Free	kg
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	Free	kg
5103.20.00	Other waste of wool or of fine animal hair	Free	kg
5103.30.00	Waste of coarse animal hair	Free	kg
5104.00.00	**Garnetted stock of wool or of fine or coarse animal hair .....**	Free	kg
51.05	**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).**		
5105.10.00	Carded wool	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Wool tops and other combed wool:		
5105.21.00	Combed wool in fragments	Free	kg
5105.29.00	Other	Free	kg
	Fine animal hair, carded or combed:		
5105.31.00	Of Kashmir (cashmere) goats	Free	kg
5105.39.00	Other	Free	kg
5105.40.00	Coarse animal hair, carded or combed	Free	kg
51.06	**Yarn of carded wool, not put up for retail sale.**		
5106.10.00	Containing 85% or more by weight of wool	Free	kg
5106.20.00	Containing less than 85% by weight of wool	Free	kg
51.07	**Yarn combed wool, not put up for retail sale.**		
5107.10.00	Containing 85% or more weight of wool	Free	kg
5107.20.00	Containing less than 85% by weight of wool.....	Free	kg
51.08	**Yarn of fine animal hair (carded or combed), not put up for retail sale.**		
5108.10.00	Carded	Free	kg
5108.20.00	Combed	Free	kg
51.09	**Yarn of wool or of fine animal hair, put up for retail sale.**		
5109.10.00	Containing 85% or more by weight of wool or of fine animal hair	5%	kg
5109.90.00	Other	5%	kg
5110.00.00	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale .....**	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg
5111.19.00	Other	Free	kg
5111.20.00	Other, mixed mainly or solely with man-made filaments	Free	kg
5111.30.00	Other, mixed mainly or solely with man-made staple fibres	Free	kg
5111.90.00	Other	Free	kg
51.12	**Woven fabrics of combed wool or of combed 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	Free	kg
5112.19.00	Other	Free	kg
5112.20.00	Other, mixed mainly or solely with man-made filaments	Free	kg
5112.30.00	Other, mixed mainly or solely with man-made staple fibres	Free	kg
5112.90.00	Other	Free	kg
5113.00.00	**Woven fabrics of coarse animal hair or of horsehair .....**	Free	kg

CHAPTER 52

COTTON

Subheading Note:

1. For the purposes of subheadings 5209.42.00 and 5211.42.00, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

CHAPTER 52—*Continued*

COTTON

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5201.00.00	**Cotton, not carded or combed.**		
5201.00.10	Sea Island cotton	Free	kg
5201.00.90	Other	Free	kg
52.02	**Cotton waste (including yarn waste and garnetted stock).**		
5202.10.00	Yarn waste (including thread waste)	Free	kg
	Other:		
5202.91.00	Garnetted stock	Free	kg
5202.99.00	Other	Free	kg
5203.00.00	**Cotton, carded or combed .....**	Free	kg
52.04	**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	Free	kg
5204.19.00	Other	Free	kg
5204.20.00	Put up for retail sale	5%	kg
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)	Free	kg
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)	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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)..	Free	kg
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)	Free	kg
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	Free	kg
	Single yarn, of combed fibres:		
5205.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	kg
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) ...	Free	kg
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)....	Free	kg
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).....	Free	kg
5205.26.00	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)....	Free	kg
5205.27.00	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	Free	kg
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	Free	kg
	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)	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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)	Free	kg
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)	Free	kg
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)	Free	kg
5205.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)....	Free	kg
	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)	Free	kg
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)	Free	kg
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)	Free	kg
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)	Free	kg
5205.46.00	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	Free	kg
5205.47.00	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding, 120 metric number per single yarn)	Free	kg
5205.48.00	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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)	Free	kg
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)	Free	kg
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)	Free	kg
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)	Free	kg
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	Free	kg
	Single yarn, of combed fibres:		
5206.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	kg
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)	Free	kg
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)	Free	kg
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)	Free	kg
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number)	Free	kg
	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)	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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)	Free	kg
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)	Free	kg
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)	Free	kg
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) ..	Free	kg
	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)	Free	kg
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)	Free	kg
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)	Free	kg
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)	Free	kg
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) ..	Free	kg
52.07	**Cotton yarn (other than sewing thread) put up for retail sale.**		
5207.10.00	Containing 85% or more by weight of cotton	5%	kg
5207.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
52.08	**Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m^2.**		
	Unbleached:		
5208.11.00	Plain weave, weighing not more that 100 g/m^2:		
5208.11.10	Of Sea Island cotton	Free	kg and m^2
5208.11.90	Other	Free	kg and m^2
5208.12.00	Plain weave, weighing more than 100 g/m^2:		
5208.12.10	Of Sea Island cotton	Free	kg and m^2
5208.12.90	Other	Free	kg and m^2
5208.13.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5208.19.00	Other fabrics	Free	kg and m^2
	Bleached:		
5208.21.00	Plain weave, weighing not more than 100 g/m^2:		
5208.21.10	Of Sea Island cotton	Free	kg and m^2
5208.21.90	Other	Free	kg and m^2
5208.22.00	Plain weave, weighing more than 100 g/m^2:		
5208.22.10	Of Sea Island cotton	Free	kg and m^2
5208.22.90	Other	Free	kg and m^2
5208.23.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5208.29.00	Other fabrics	Free	kg and m^2
	Dyed:		
5208.31.00	Plain weave, weighing not more than 100g/m^2	Free	kg and m^2
5208.32.00	Plain weave, weighing more than 100 g/m^2	Free	kg and m^2
5208.33.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5208.39.00	Other fabrics	Free	kg and m^2
	Of yarns of different colours:		
5208.41.00	Plain weave, weighing not more than 100 g/m^2	Free	kg and m^2
5208.42.00	Plain weave, weighing more than 100 g/m^2	Free	kg and m^2
5208.43.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5208.49.00	Other fabrics	Free	kg and m^2
	Printed:		
5208.51.00	Plain weave, weighing not more than 100 g/m^2	Free	kg and m^2
5208.52.00	Plain weave, weighing more than 100 g/m^2	Free	kg and m^2
5208.53.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5208.59.00	Other fabrics	Free	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
52.09	**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m^2.**		
	Unbleached:		
5209.11.00	Plain weave:		
5209.11.10	Of Sea Island cotton	Free	kg and m^2
5209.11.90	Other	Free	kg and m^2
5209.12.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5209.19.00	Other fabrics	Free	kg and m^2
	Bleached:		
5209.21.00	Plain weave:		
5209.21.10	Of Sea Island cotton	Free	kg and m^2
5209.21.90	Other	Free	kg and m^2
5209.22.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5209.29.00	Other fabrics	Free	kg and m^2
	Dyed:		
5209.31.00	Plain weave	Free	kg and m^2
5209.32.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5209.39.00	Other fabrics	Free	kg and m^2
	Of yarns of different colours:		
5209.41.00	Plain weave	Free	kg and m^2
5209.42.00	Denim	Free	kg and m^2
5209.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5209.49.00	Other fabrics	Free	kg and m^2
	Printed:		
5209.51.00	Plain weave	Free	kg and m^2
5209.52.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5209.59.00	Other fabrics	Free	kg and m^2
52.10	**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/m^2.**		
	Unbleached:		
5210.11.00	Plain weave	Free	kg and m^2
5210.12.00	3-thread or 4 thread twill, including cross twill	Free	kg and m^2
5210.19.00	Other fabrics	Free	kg and m^2
	Bleached:		
5210.21.00	Plain weave	Free	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5210.22.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5210.29.00	Other fabrics	Free	kg and m^2
	Dyed:		
5210.31.00	Plain weave	Free	kg and m^2
5210.32.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5210.39.00	Other fabrics	Free	kg and m^2
	Of yarns of different colours:		
5210.41.00	Plain weave	Free	kg and m^2
5210.42.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5210.49.00	Other fabrics	Free	kg and m^2
	Printed:		
5210.51.00	Plain weave	Free	kg and m^2
5210.52.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5210.59.00	Other fabrics	Free	kg and m^2
52.11	**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m^2.**		
	Unbleached:		
5211.11.00	Plain weave	Free	kg and m^2
5211.12.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5211.19.00	Other fabrics	Free	kg and m^2
	Bleached:		
5211.21.00	Plain weave	Free	kg and m^2
5211.22.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5211.29.00	Other fabrics	Free	kg and m^2
	Dyed:		
5211.31.00	Plain weave	Free	kg and m^2
5211.32.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5211.39.00	Other fabrics	Free	kg and m^2
	Of yarns of different colours:		
5211.41.00	Plain weave	Free	kg and m^2
5211.42.00	Denim	Free	kg and m^2
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5211.49.00	Other fabrics	Free	kg and m^2
	Printed:		
5211.51.00	Plain weave	Free	kg and m^2
5211.52.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5211.59.00	Other fabrics	Free	kg and m^2
52.12	**Other woven fabrics of cotton.**		
	Weighing not more than 200 g/m^2:		
5212.11.00	Unbleached	Free	kg and m^2
5212.12.00	Bleached	Free	kg and m^2
5212.13.00	Dyed	Free	kg and m^2
5212.14.00	Of yarns of different colours	Free	kg and m^2
5212.15.00	Printed	Free	kg and m^2
	Weighing more than 200 g/m^2:		
5212.21.00	Unbleached	Free	kg and m^2
5212.22.00	Bleached	Free	kg and m^2
5212.23.00	Dyed	Free	kg and m^2
5212.24.00	Of yarns of different colours	Free	kg and m^2
5212.25.00	Printed	Free	kg and m^2

CHAPTER 53—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg
	Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301.21.00	Broken or scutched	Free	kg
5301.29.00	Other	Free	kg
5301.30.00	Flax tow and waste	Free	kg
53.02	**True hemp** *(Cannabis savtiva 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	Free	kg
5302.90.00	Other	Free	kg
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	Free	kg
5303.90.00	Other	Free	kg
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 textiles fibres of the genus *Agave*, raw	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5304.90.00	Other	Free	kg
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	Free	kg
5305.19.00	Other:		
5305.19.10	Waste of coconut fibres (including yarn waste and garnetted stock)	Free	kg
5305.19.90	Other	Free	kg
5305.20.00	Of abaca:		
5305.21.00	Raw	Free	kg
5305.29.00	Other:		
5305.29.10	Waste of abaca (including yarn waste and garnetted stock)	Free	kg
5305.29.90	Other	Free	kg
5305.90.00	Other	Free	kg
53.06	**Flax yarn.**		
5306.10.00	Single	Free	kg
5306.20.00	Multiple (folded) or cabled	Free	kg
53.07	**Yarn of jute or of other textile bast fibres of heading 53.03.**		
5307.10.00	Single	Free	kg
5307.20.00	Multiple (folded) or cabled	Free	kg
53.08	**Yarn ot other vegetable textile fibres; paper yarn.**		
5308.10.00	Coir yarn	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5308.20.00	True hemp yarn	Free	kg
5308.90.00	Other	Free	kg
53.09	**Woven fabrics of flax.**		
	Containing 85% or more by weight of flax:		
5309.11.00	Unbleached or bleached	Free	kg and m^2
5309.19.00	Other	Free	kg and m^2
	Containing less than 85% by weight of flax:		
5309.21.00	Unbleached or bleached	Free	kg and m^2
5309.29.00	Other	Free	kg and m^2
53.10	**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**		
5310.10.00	Unbleached	Free	kg and m^2
5310.90.00	Other	Free	kg and m^2
5311.00.00	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn .....**	Free	kg and m^2

CHAPTER 54

MAN-MADE FILAMENTS

Notes:

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

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

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

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

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

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

CHAPTER 54—*Continued*

MAN-MADE FILAMENTS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
54.01	**Sewing thread of man-made filaments, whether or not put up for retail sale.**		
5401.10.00	Of synthetic filaments:		
5401.10.10	Not put up for retail sale	Free	kg
5401.10.20	Put up for retail sale	5%	kg
5401.20.00	Of artificial filaments:		
5401.20.10	Not put up for retail sale	Free	kg
5401.20.20	Put up for retail sale	5%	kg
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	Free	kg
5402.20.00	High tenacity yarn of polyesters	Free	kg
	Textured yarn:		
5402.31.00	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	Free	kg
5402.32.00	Of nylon or other polyamides, measuring per single yarn more than 50 tex	Free	kg
5402.33.00	Of polyesters	Free	kg
5402.39.00	Other	Free	kg
	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402.41.00	Of nylon or other polyamides	Free	kg
5402.42.00	Of polyesters, partially oriented	Free	kg
5402.43.00	Of polyesters, other	Free	kg
5402.49.00	Other	Free	kg
	Other yarn, single, or with a twist exceeding 50 turns per metre:		
5402.51.00	Of nylon or other polyamides	Free	kg
5402.52.00	Of polyesters	Free	kg
5402.59.00	Other	Free	kg
	Other yarn, multiple (folded) or cabled:		
5402.61.00	Of nylon or other polyamides.....	Free	kg
5402.62.00	Of polyesters.....	Free	kg
5402.69.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg
5403.20.00	Textured yam	Free	kg
	Other yarn, single:		
5403.31.00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	Free	kg
5403.32.00	Of viscose rayon, with a twist exceeding 120 turns per metre	Free	kg
5403.33.00	Of cellulose acetate	Free	kg
5403.39.00	Other	Free	kg
	Other yarn, multiple (folded) or cabled:		
5403.41.00	Of viscose rayon	Free	kg
5403.42.00	Of cellulose acetate	Free	kg
5403.49.00	Other	Free	kg
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	Free	kg
5404.90.00	Other	Free	kg
5405.00.00	**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 .....**	Free	kg
54.06	**Man-made filament yarn (other than sewing thread), put up for retail sale.**		
5406.10.00	Synthetic filament yarn.....	5%	kg and m^2
5406.20.00	Artificial filament yarn	5%	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
54.07	**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.**		
5407.10.00	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	Free	kg and m^2
5407.20.00	Woven fabrics obtained from strip or the like	Free	kg and m^2
5407.30.00	Fabrics specified in Note 9 to Section XI	Free	kg and m^2
	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polymides:		
5407.41.00	Unbleached or bleached	Free	kg and m^2
5407.42.00	Dyed	Free	kg and m^2
5407.43.00	Of yarns of different colours	Free	kg and m^2
5407.44.00	Printed	Free	kg and m^2
	Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407.51.00	Unbleached or bleached	Free	kg and m^2
5407.52.00	Dyed	Free	kg and m^2
5407.53.00	Of yarns of different colours	Free	kg and m^2
5407.54.00	Printed	Free	kg and m^2
	Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407.61.00	Containing 85% or more by weight of non-textured polyester filaments	Free	kg and m^2
5407.69.00	Other	Free	kg and m^2
	Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
5407.71.00	Unbleached or bleached	Free	kg and m^2
5407.72.00	Dyed	Free	kg and m^2
5407.73.00	Of yarns of different colours	Free	kg and m^2
5407.74.00	Printed	Free	kg and m^2
	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
5407.81.00	Unbleached or bleached	Free	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5407.82.00	Dyed	Free	kg and m^2
5407.83.00	Of yarns of different colours	Free	kg and m^2
5407.84.00	Printed	Free	kg and m^2
	Other woven fabrics:		
5407.91.00	Unbleached or bleached	Free	kg and m^2
5407.92.00	Dyed	Free	kg and m^2
5407.93.00	Of yarns of different colours	Free	kg and m^2
5407.94.00	Printed	Free	kg and m^2
54.08	**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.00.00.**		
5408.10.00	Woven fabrics obtained from high tenacity yarn of viscose rayon	Free	kg and m^2
	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
5408.21.00	Unbleached or bleached	Free	kg and m^2
5408.22.00	Dyed	Free	kg and m^2
5408.23.00	Of yarns of different colours	Free	kg and m^2
5408.24.00	Printed	Free	kg and m^2
	Other woven fabrics:		
5408.31.00	Unbleached or bleached	Free	kg and m^2
5408.32.00	Dyed	Free	kg and m^2
5408.33.00	Of yarns of different colours	Free	kg and m^2
5408.34.00	Printed	Free	kg and m^2

CHAPTER 55

MAN-MADE STAPLE FIBRES

Note:

1. Headings 55.01 and 5502.00.00 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications—

   (a) Length of tow exceeding 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 a length not exceeding 2m is to be classified in heading 55.03 or 55.04.

CHAPTER 55—*Continued*

MAN-MADE STAPLE FIBRES

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
55.01	**Synthetic filament tow.**		
5501.10.00	Of nylon or other polyamides	Free	kg
5501.20.00	Of polyesters	Free	kg
5501.30.00	Acrylic or modacrylic	Free	kg
5501.90.00	Other	Free	kg
5502.00.00	**Artificial filament tow**	Free	kg
55.03	**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**		
5503.10.00	Of nylon or other polyamides	Free	kg
5503.20.00	Of polyesters	Free	kg
5503.30.00	Acrylic or modacrylic	Free	kg
5503.40.00	Of polypropylene	Free	kg
5503.90.00	Other	Free	kg
55.04	**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**		
5504.10.00	Of viscose rayon	Free	kg
5504.90.00	Other	Free	kg
55.05	**Waste (including noils, yarn waste and garnetted stock) of man-made fibres.**		
5505.10.00	Of synthetic fibres	Free	kg
5505.20.00	Of artificial fibres	Free	kg
55.06	**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**		
5506.10.00	Of nylon or other polyamides	Free	kg
5506.20.00	Of polyesters	Free	kg
5506.30.00	Acrylic or modacrylic	Free	kg
5506.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5507.00.00	**Artificial staple fibres, carded, combed or otherwise processed for spinning .....**	Free	kg
55.08	**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**		
5508.10.00	Of synthetic staple fibres:		
5508.10.10	Not put up for retail sale	Free	kg
5508.10.20	Put up for retail sale	5%	kg
5508.20.00	Of artificial staple fibres:		
5508.20.10	Not put up for retail sale	Free	kg
5508.20.20	Put up for retail sale	5%	kg
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	Free	kg
5509.12.00	Multiple (folded) or cabled yarn	Free	kg
	Containing 85% or more by weight of polyester staple fibres:		
5509.21.00	Single yarn	Free	kg
5509.22.00	Multiple (folded) or cabled yarn	Free	kg
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5509.31.00	Single yarn	Free	kg
5509.32.00	Multiple (folded) or cabled yarn	Free	kg
	Other yarn, containing 85% or more by weight of synthetic staple fibres:		
5509.41.00	Single yarn	Free	kg
5509.42.00	Multiple (folded) or cabled yarn	Free	kg
	Other yarn, or polyester staple fibres:		
5509.51.00	Mixed mainly or solely with artificial staple fibres	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5509.52.00	Mixed mainly or solely with wool or fine animal hair	Free	kg
5509.53.00	Mixed mainly or solely with cotton	Free	kg
5509.59.00	Other	Free	kg
	Other yarn, of acrylic or modacrylic staple fibres:		
5509.61.00	Mixed mainly or solely with wool or fine animal hair	Free	kg
5509.62.00	Mixed mainly or solely with cotton	Free	kg
5509.69.00	Other	Free	kg
	Other yarn:		
5509.91.00	Mixed mainly or solely with wool or fine animal hair	Free	kg
5509.92.00	Mixed mainly or solely with cotton	Free	kg
5509.99.00	Other	Free	kg
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	Free	kg
5510.12.00	Multiple (folded) or cabled yarn	Free	kg
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair	Free	kg
5510.30.00	Other yarn, mixed mainly or solely with cotton	Free	kg
5510.90.00	Other yarn	Free	kg
55.11	**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	5%	kg
5511.20.00	Of synthetic staple fibres, containing less than 85% by weight of such fibres	5%	kg
5511.30.00	Of artificial staple fibres	5%	kg
55.12	**Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Containing 85% or more by weight of polyester staple fibres:		
5512.11.00	Unbleached or bleached	Free	kg and m^2
5512.19.00	Other	Free	kg and m^2
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5512.21.00	Unbleached or bleached	Free	kg and m^2
5512.29.00	Other	Free	kg and m^2
	Other:		
5512.91.00	Unbleached or bleached	Free	kg and m^2
5512.99.00	Other	Free	kg and m^2
55.13	**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m^2.**		
	Unbleached or bleached:		
5513.11.00	Of polyester staple fibres, plain weave	Free	kg and m^2
5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	kg and m^2
5513.13.00	Other woven fibres of polyester staple fibres.....	Free	kg and m^2
5513.19.00	Other woven fabrics	Free	kg and m^2
	Dyed:		
5513.21.00	Of polyester staple fibres, plain weave	Free	kg and m^2
5513.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	kg and m^2
5513.23.00	Other woven fibres of polyester staple fibres.....	Free	kg and m^2
5513.29.00	Other woven fabrics	Free	kg and m^2
	Of yarns of different colours:		
5513.31.00	Of polyester staple fibres, plain weave	Free	kg and m^2
5513.32.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	kg and m^2
5513.33.00	Other woven fabrics of polyester staple fibres....	Free	kg and m^2
5513.39.00	Other woven fabrics	Free	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Printed:		
5513.41.00	Of polyester staple fibres, plain weave	Free	kg and m^2
5513.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	kg and m^2
5513.43.00	Other woven fabrics of polyester staple fibres....	Free	kg and m^2
5513.49.00	Other woven fabrics	Free	kg and m^2
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/m^2.**		
	Unbleached or bleached:		
5514.11.00	Of polyester staple fibres, plain weave	Free	kg and m^2
5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.....	Free	kg and m^2
5514.13.00	Other woven fabrics of polyester staple fibres....	Free	kg and m^2
5514.19.00	Other woven fabrics	Free	kg and m^2
	Dyed:		
5514.21.00	Of polyester staple fibres, plain weave	Free	kg and m^2
5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	kg and m^2
5514.23.00	Other woven fabrics of polyester staple fibres....	Free	kg and m^2
5514.29.00	Other woven fabrics	Free	kg and m^2
	Of yarns of different colours:		
5514.31.00	Of polyester staple fibres, plain weave	Free	kg and m^2
5514.32.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	kg and m^2
5514.33.00	Other woven fabrics of polyester staple fibres....	Free	kg and m^2
5514.39.00	Other woven fabrics	Free	kg and m^2
	Printed:		
5514.41.00	Of polyester staple fibres, plain weave	Free	kg and m^2
5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	kg and m^2
5514.43.00	Other woven fabrics of polyester staple fibres....	Free	kg and m^2
5514.49.00	Other woven fabrics	Free	kg and m^2
55.15	**Other woven fabrics of synthetic staple fibres.**		
	Of polyester staple fibres:		
5515.11.00	Mixed mainly or solely with viscose rayon stable fibres	Free	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5515.12.00	Mixed mainly or solely with man-made filaments	Free	kg and m^2
5515.13.00	Mixed mainly or solely with wool or fine animal hair	Free	kg and m^2
5515.19.00	Other	Free	kg and m^2
	Of acrylic or modacrylic staple fibres:		
5515.21.00	Mixed mainly or solely with man-made filaments	Free	kg and m^2
5515.22.00	Mixed mainly or solely with wool or fine animal hair	Free	kg and m^2
5515.29.00	Other	Free	kg and m^2
	Other woven fabrics:		
5515.91.00	Mixed mainly or solely with man-made filaments	Free	kg and m^2
5515.92.00	Mixed mainly or solely with wool or fine animal hair	Free	kg and m^2
5515.99.00	Other	Free	kg and m^2
55.16	**Woven fabrics of artificial staple fibres.**		
	Containing 85% or more by weight of artificial stable fibres:		
5516.11.00	Unbleached or bleached	Free	kg and m^2
5516.12.00	Dyed	Free	kg and m^2
5516.13.00	Of yarns of different colours	Free	kg and m^2
5516.14.00	Printed	Free	kg and m^2
	Containing less than 85% by weight of artificial stable fibres, mixed mainly or solely with man-made filaments:		
5516.21.00	Unbleached or bleached	Free	kg and m^2
5516.22.00	Dyed	Free	kg and m^2
5516.23.00	Of yarns of different colours	Free	kg and m^2
5516.24.00	Printed	Free	kg and m^2
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516.31.00	Unbleached or bleached	Free	kg and m^2
5516.32.00	Dyed	Free	kg and m^2
5516.33.00	Of yarns of different colours	Free	kg and m^2
5516.34.00	Printed	Free	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516.41.00	Unbleached or bleached	Free	kg and m^2
5516.42.00	Dyed	Free	kg and m^2
5516.43.00	Of yarns of different colours	Free	kg and m^2
5516.44.00	Printed	Free	kg and m^2
	Other:		
5516.91.00	Unbleached or bleached	Free	kg and m^2
5516.92.00	Dyed	Free	kg and m^2
5516.93.00	Of yarns of different colours	Free	kg and m^2
5516.94.00	Printed	Free	kg and m^2

CHAPTER 56

WADDING, FELT AND NON-WOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

Notes:

1. This Chapter does not cover—
   - *(a)* Wadding, felt or non-wovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
   - *(b)* Textile products of heading 58.11;
   - *(c)* Natural or artificial abrasive powder or grain, on a backing of felt or non-wovens (heading 68.05);
   - *(d)* Agglomerated or reconstituted mica, on a backing of felt or non-wovens (heading 68.14); or
   - *(e)* Metal foil on a backing of felt or non-wovens (Section XV).

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 56.02 and 56.03 cover respectively felt and non-wovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

   Heading 56.03 also includes non-wovens in which plastics or rubber forms the bonding substance.

   Headings 56.02 and 56.03 do not, however, cover—
   - *(a)* Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
   - *(b)* Non-wovens, either completely embedded in plastics or rubber, or entirety 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 strip of cellular plastics or cellular rubber combined with felt or non-wovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 5405.00.00, 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.

CHAPTER 56—*Continued*

WADDING, FELT AND NON-WOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
56.01	**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.**		
5601.10.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:		
5601.10.10	Sanitary towels and tampons	20%	kg and m^3
5601.10.20	Napkins and napkin liners for babies	20%	kg and m^3
5601.10.90	Other	20%	kg and m^3
5601.20.00	Wadding; other articles of wadding:		
5601.21.00	Of cotton:		kg and m^3
5601.21.10	Wadding for use in the manufacture of sanitary towels and tampons	Free	kg and m^3
5601.21.20	Rolls of wadding for cigarette filter tips	Free	kg and m^3
5601.21.30	Articles of wadding	20%	kg andm^3
5601.21.90	Other	Free	kg and m^3
5601.22.00	Of man-made fibres:		
5601.22.10	Wadding for use in the manufacture of sanitary towels and tampons	Free	kg and m^3
5601.22.20	Rolls of wadding for cigarette filter tips	Free	kg and m^3
5601.22.30	Articles of wadding	20%	kg and m^3
5601.22.90	Other	Free	kg and m^3
5601.29.00	Other:		
5601.29.10	Wadding for use in the manufacture of sanitary towels and tampons	Free	kg and m^3
5601.29.20	Rolls of wadding for cigarette filter tips	Free	kg and m^3
5601.29.30	Articles of wadding	20%	kg and m^3
5601.29.90	Other	Free	kg and m^3
5601.30.00	Textile flock and dust and mill neps	Free	kg and m^3
56.02	**Felt, whether or not impregnated, coated, covered or laminated.**		
5602.10.00	Needleloom felt and stitch-bonded fibre fabrics	Free	kg and m^3

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5602.20.00	Other felt, not impregnated, coated, covered or laminated:		
5602.21.00	Of wool or fine animal hair	Free	kg and m^3
5602.29.00	Of other textile materials	Free	kg and m^3
5602.90.00	Other	Free	kg and m^3
56.03	**Non-wovens, whether or not impregnated, coated, covered or laminated.**		
	Of man-made filaments:		
5603.11.00	Weighing not more than 25 g/m^2	Free	kg and m^2
5603.12.00	Weighing more than 25 g/m but not more than 70 g/m^2	Free	kg and m^2
5603.13.00	Weighing more than 70 g/m^2 but not more than 150g/m^2	Free	kg and m^2
5603.14.00	Weighing more than 150 g/m^2	Free	kg and m^2
	Other:		
5603.91.00	Weighing not more than 25 g/m^2	Free	kg and m^2
5603.92.00	Weighing more than 25 g/m^2 but not more than 70 g/m^2	Free	kg and m^2
5603.93.00	Weighing more than 70 g/m^2 but not more than 150g/m^2	Free	kg and m^2
5603.94.00	Weighing more than 150 g/m^2	Free	kg and m^2
56.04	**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 5405.00.00, impregnated, coated, covered or sheathed with rubber or plastics.**		
5604.10.00	Rubber thread and cord, textile covered	Free	kg and m^3
5604.20.00	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	Free	kg and m^3
5604.90.00	Other	Free	kg and m^3

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5605.00.00	**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 5405.00.00, combined with metal in the form of thread, strip or powder or covered with metal**	Free	kg and m^3
5606.00.00	**Gimped yarn, and strip and the like of heading 54.04 or 5405.00.00, gimped (other than those of heading 5605.00.00 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn**	Free	kg and m^3
56.07	**Twine, cordage, ropes 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 53.03:		
5607.10.10	Twine and ropes	15%	kg and m^3
5607.10.90	Other	5%	kg and m^3
	Of sisal or other textile fibres of the genus *Agave*:		
5607.21.00	Binder or baler twine	15%	kg and m^3
5607.29.00	Other:		
5607.29.10	Other twine and ropes	15%	kg and m^3
5607.29.90	Other	5%	kg and m^3
	Of polyethylene or polypropylene:		
5607.41.00	Binder or baler twine	15%	kg and m^3
5607.49.00	Other:		
5607.49.10	Twine and ropes	15%	kg and m^3
5607.49.90	Other	5%	kg and m^3
5607.50.00	Of other synthetic fibres:		
5607.50.10	Twine and ropes	15%	kg and m^3
5607.50.90	Other	5%	kg and m^3
5607.90.00	Other:		
5607.90.10	Twine and ropes	15%	kg and m^3
5607.90.90	Other	5%	kg and m^3
56.08	**Knotted netting of twine, cordage or rope; made up finishing nets and other made up nets, of textile materials.**		
	Of man-made textile materials:		
5608.11.00	Made up fishing nets	5%	kg and m^3

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5608.19.00	Other:		
5608.19.10	Net shopping bags	20%	kg and m^3
5608.19.90	Other	5%	kg and m^3
5608.90.00	Other:		
5608.90.10	Made up fishing nets	5%	kg and m^3
5608.90.20	Net shopping bags	20%	kg and m^3
5608.90.90	Other	5%	kg and m^3
5609.00.00	**Articles of yarn, strip or the like of heading 54.04 or 5405.00.00, twine, cordage, rope or cables, not elsewhere specified or included**	20%	kg and m^3

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.

CHAPTER 57—*Continued*

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
57.01	**Carpets and other textile floor coverings, knotted, whether or not made up.**		
5701.10.00	Of wool or fine animal hair	20%	kg and m^2
5701.90.00	Of other textile materials	20%	kg and m^2
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	20%	kg and m^2
5702.20.00	Floor coverings of coconut fibres (coir)	20%	kg and m^2
	Other, of pile construction, not made up:		
5702.31.00	Of wool or fine animal hair	20%	kg and m^2
5702.32.00	Of man-made textile materials	20%	kg and m^2
5702.39.00	Of other textile materials	20%	kg and m^2
	Other, of pile construction, made up:		
5702.41.00	Of wool or fine animal hair	20%	kg and m^2
5702.42.00	Of man-made textile materials	20%	kg and m^2
5702.49.00	Of other textile materials	20%	kg and m^2
	Other, not of pile construction, not made up:		
5702.51.00	Of wool or fine animal hair	20%	kg and m^2
5702.52.00	Of man-made textile materials	20%	kg and m^2
5702.59.00	Of other textile materials	20%	kg and m^2
	Other, not of pile construction, made up:		
5702.91.00	Of wool or fine animal hair	20%	kg and m^2
5702.92.00	Of man-made textile materials	20%	kg and m^2
5702.99.00	Of other textile materials	20%	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
57.03	**Carpets and other textile floor coverings, tufted, whether or not made up.**		
5703.10.00	Of wool or fine animal hair	20%	kg and m^2
5703.20.00	Of nylon or other polyamides	20%	kg and m^2
5703.30.00	Of other man-made textile materials	20%	kg and m^2
5703.90.00	Of other textile materials	20%	kg and m^2
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 maximum surface area of 0.3 m^2	20%	kg and m^2
5704.90.00	Other	20%	kg and m^2
5705.00.00	**Other carpets and other textile floor coverings, whether or not made up .....**	20%	kg and m^2

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 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 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 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5. For the purposes of heading 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 58.08.

6. In heading 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 5805.00.00).

7. In addition to the products of heading 5809.00.00, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

CHAPTER 58—*Continued*

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
58.01	**Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.**		
5801.10.00	Of wool or fine animal hair	Free	kg and m^2
	Of cotton:		
5801.21.00	Uncut weft pile fabrics	Free	kg and m^2
5801.22.00	Cut corduroy	Free	kg and m^2
5801.23.00	Other weft pile fabrics	Free	kg and m^2
5801.24.00	Warp pile fabrics, épinglé (uncut)	Free	kg and m^2
5801.25.00	Warp pile fabrics, cut	Free	kg and m^2
5801.26.00	Chenille fabrics	Free	kg and m^2
	Of man-made fibres:		
5801.31.00	Uncut weft pile fabrics	Free	kg and m^2
5801.32.00	Cut corduroy	Free	kg and m^2
5801.33.00	Other weft pile fabrics	Free	kg and m^2
5801.34.00	Warp pile fabrics, épinglé (uncut)	Free	kg and m^2
5801.35.00	Warp pile fabrics, cut	Free	kg and m^2
5801.36.00	Chenille fabrics	Free	kg and m^2
5801.90.00	Of other textile materials	Free	kg and m^2
58.02	**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.**		
	Terry towelling and similar woven terry fabrics, of cotton:		
5802.11.00	Unbleached	Free	kg and m^2
5802.19.00	Other	Free	kg and m^2
5802.20.00	Terry towelling and similar woven terry fabrics, of other textile materials	Free	kg and m^2
5802.30.00	Tufted textile fabrics	Free	kg and m^2
58.03	**Gauze, other than narrow fabrics of heading 58.06**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5803.10.00	Of cotton	Free	kg and m^2
5803.90.00	Of other textile materials	Free	kg and m^2
58.04	**Tulles and other net fabrics, not including woven, knitted or crotcheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.**		
5804.10.00	Tulles and other net fabrics	Free	kg and m^2
	Mechanically made lace:		
5804.21.00	Of man-made fibres	Free	kg
5804.29.00	Of other textile materials	Free	kg
5804.30.00	Hand-made lace	Free	kg
5805.00.00	**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**	5%	kg and m^2
58.06	**Narrow woven fabrics, other than goods of beading 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	Free	kg and m^2
5806.20.00	Other woven fabrics, containing by weight 5% or more of elastomeric yam or rubber thread	Free	kg and m^2
	Other woven fabrics:		
5806.31.00	Of cotton	Free	kg and m^2
5806.32.00	Of man-made fibres	Free	kg and m^2
5806.39.00	Of other textile materials	Free	kg and m^2
5806.40.00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Free	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
58.07	**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.**		
5807.10.00	Woven	15%	kg
5807.90.00	Other	15%	kg
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	Free	kg
5808.90.00	Other	Free	kg
5809.00.00	**Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 5605.00.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included .....**	Free	kg and m^2
58.10	**Embroidery in the piece, in strips or in motifs.**		
5810.10.00	Embroidery without visible ground	Free	kg
	Other embroidery:		
5810.91.00	Of cotton	Free	kg
5810.92.00	Of man-made fibres	Free	kg
5810.99.00	Of other textile materials	Free	kg
5811.00.00	**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 58.10 .....**	Free	kg and m^2

CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

Notes:

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2. Heading 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 and 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 58.11;

   (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04;

3. For the purposes of heading 5905.00.00, 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 48.14) or on a textile backing (generally heading 5907.00.00).

4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber—

(i) Weighing not more than 1,500 g/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 sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.00.00.

5. Heading 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 44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

(h) Metal foil on a backing of textile fabrics (Section XV).

6. Heading 59.10 does not apply to—

(a) Transmission or conveyor belting, of textile material, 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 40.10).

7. Heading 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 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, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(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 fabrics 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 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).

CHAPTER 59—*Continued*

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg
5901.90.00	Other	Free	kg
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	Free	kg
5902.20.00	Of polyesters	Free	kg
5902.90.00	Other	Free	kg
59.03	**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.**		
5903.10.00	With poly (vinyl chloride)	Free	kg
5903.20.00	With polyurethane	Free	kg
5903.90.00	Other	Free	kg
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.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5904.10.00	Linoleum	20%	kg and m^2
5904.90.00	Other	20%	kg and m^2
5905.00.00	**Textile wall coverings .....**	5%	kg and m^2
59.06	**Rubberized textile fabrics, other than those of heading 59.02.**		
5906.10.00	Adhesive tape of a width not exceeding 20 cm	Free	kg
	Other:		
5906.91.00	Knitted or crocheted	Free	kg and m^2
5906.99.00	Other	Free	kg
5907.00.00	**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like .....**	5%	kg
5908.00.00	**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 .....**	5%	kg
5909.00.00	**Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials .....**	5%	kg
5910.00.00	**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material .....**	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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, 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, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	Free	kg
5911.20.00	Bolting cloth, whether or not made up	Free	kg
	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	Free	kg
5911.32.00	Weighing 650g/m^2 or more	Free	kg
5911.40.00	Straining cloth of a kind used in oil presses or the like, including that of human hair	Free	kg
5911.90.00	Other	Free	kg

CHAPTER 60

KNITTED OR CROCHETED FABRICS

Notes:

1. This Chapter does not cover—
   - *(a)* Crochet lace of heading 58.04;
   - *(b)* Labels, badges or similar articles, knitted or crocheted, of heading 5807; 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 60.01.

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout the Nomenclature any reference to "knitted' goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

CHAPTER 60—*Continued*

KNITTED OR CROCHETED FABRICS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
60.01	**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**		
6001.10.00	"Long pile" fabrics	Free	kg and m^2
	Looped pile fabrics:		
6001.21.00	Of cotton	Free	kg and m^2
6001.22.00	Of man-made fibres	Free	kg and m^2
6001.29.00	Of other textile materials	Free	kg and m^2
	Other:		
6001.91.00	Of cotton	Free	kg and m^2
6001.92.00	Of man-made fibres	Free	kg and m^2
6001.99.00	Of other textile materials	Free	kg and m^2
60.02	**Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**		
6002.40.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	Free	kg and m^2
6002.90.00	Other	Free	kg and m^2
60.03	**Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.**		
6003.10.00	Of wool or fine animal hair	Free	kg and m^2
6003.20.00	Of cotton	Free	kg and m^2
6003.30.00	Of synthetic fibres	Free	kg and m^2
6003.40.00	Of artificial fibres	Free	kg and m^2
6003.90.00	Other	Free	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
60.04	**Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**		
6004.10.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	Free	kg and m^2
6004.90.00	Other	Free	kg and m^2
60.05	**Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.**		
6005.10.00	Of wool or fine animal hair	Free	kg and m^2
	Of cotton:		
6005.21.00	Unbleached or bleached	Free	kg and m^2
6005.22.00	Dyed	Free	kg and m^2
6005.23.00	Of yarns of different colours	Free	kg and m^2
6005.24.00	Printed	Free	kg and m^2
	Of synthetic fibres:		
6005.31.00	Unbleached or bleached	Free	kg and m^2
6005.32.00	Dyed	Free	kg and m^2
6005.33.00	Of yarns of different colours	Free	kg and m^2
6005.34.00	Printed	Free	kg and m^2
	Of artificial fibres:		
6005.41.00	Unbleached or bleached	Free	kg and m^2
6005.42.00	Dyed	Free	kg and m^2
6005.43.00	Of yarns of different colours	Free	kg and m^2
6005.44.00	Printed	Free	kg and m^2
6005.90.00	Other	Free	kg and m^2
60.06	**Other knitted or crocheted fabrics.**		
6006.10.00	Of wool or fine animal hair	Free	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Of cotton:		
6006.21.00	Unbleached or bleached	Free	kg and m^2
6006.22.00	Dyed	Free	kg and m^2
6006.23.00	Of yarns of different colours	Free	kg and m^2
6006.24.00	Printed	Free	kg and m^2
	Of synthetic fibres:		
6006.31.00	Unbleached or bleached	Free	kg and m^2
6006.32.00	Dyed	Free	kg and m^2
6006.33.00	Of yarns of different colours	Free	kg and m^2
6006.34.00	Printed	Free	kg and m^2
	Of artificial fibres:		
6006.41.00	Unbleached or bleached	Free	kg and m^2
6006.42.00	Dyed	Free	kg and m^2
6006.43.00	Of yarns of different colours	Free	kg and m^2
6006.44.00	Printed	Free	kg and m^2
6006.90.00	Other	Free	kg and rn^2

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 62.12;

   (b) Worn clothing or other worn articles of heading 63.09; or

   (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 61.03 and 61.04:

   (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

   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 whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

   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.

   All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

   If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

   The term "suit" includes the following sets of garments, whether or not they 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 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 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising—

one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment; and

one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4. Headings 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 61.05 does not cover sleeveless garments.

5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 61.11—

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7. For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of—

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising—

one garment such as 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.

8. Garments which are, *prima facie*, classifiable both in heading 6113.00 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments 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 covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

CHAPTER 61—*Continued*

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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 61.03.**		
6101.10.00	Of wool or fine animal hair:		
6101.11.00	Of wool	20%	kg and u
6101.12.00	Of Kashmir (cashmere) goats	20%	kg and u
6101.19.00	Other	20%	kg and u
6101.20.00	Of cotton	20%	kg and u
6101.30.00	Of man-made fibres	20%	kg and u
6101.90.00	Of other textile materials	20%	kg and u
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 61.04.**		
6102.10.00	Of wool or fine animal hair	20%	kg and u
6102.20.00	Of cotton	20%	kg and u
6102.30.00	Of man-made fibres	20%	kg and u
6102.90.00	Of other textile materials	20%	kg and u
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:		
6103.11.10	Shirt-jac suits	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6103.11.90	Other	20%	kg and u
6103.12.00	Of synthetic fibres:		
6103.12.10	Shirt-jac suits	20%	kg and u
6103.12.90	Other	20%	kg and u
6103.19.00	Of other textile materials:		
6103.19.10	Shirt-jac suits	20%	kg and u
6103.19.90	Other	20%	kg and u
	Ensembles:		
6103.21.00	Of wool or fine animal hair	20%	kg and u
6103.22.00	Of cotton	20%	kg and u
6103.23.00	Of synthetic fibres	20%	kg and u
6103.29.00	Of other textile materials	20%	kg and u
	Jackets and blazers:		
6103.31.00	Of wool or fine animal hair:		
6103.31.10	Shirt-jac or shirt-jac suits	20%	kg and u
6103.31.90	Other	20%	kg and u
6103.32.00	Of cotton:		
6103.32.10	Shirt-jac suits	20%	kg and u
6103.32.90	Other	20%	kg and u
6103.33.00	Of synthetic fibres:		
6103.33.10	Shirt-jac suits	20%	kg and u
6103.33.90	Other	20%	kg and u
6103.39.00	Of other textile materials:		
6103.39.10	Shirt-jacs	20%	kg and u
6103.39.90	Other	20%	kg and u
	Trousers, bib and brace overalls, breeches and shorts:		
6103.41.00	Of wool or fine animal hair:		
6103.41.10	Trousers and shorts	20%	kg and u
6103.41.90	Other	20%	kg and u
6103.42.00	Of cotton:		
6103.42.10	Trousers and shorts	20%	kg and u
6103.42.90	Other	20%	kg and u
6103.43.00	Of synthetic fibres:		
6103.43.10	Trousers and shorts	20%	kg and u
6103.43.90	Other	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6103.49.00	Of other textile materials:		
6103.49.10	Trousers and shorts	20%	kg and u
6103.49.90	Other	20%	kg and u
61.04	**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**		
6104.10.00	Suits:		
6104.11.00	Of wool or fine animal hair	20%	kg and u
6104.12.00	Of cotton	20%	kg and u
6104.13.00	Of synthetic fibres	20%	kg and u
6104.19.00	Of other textile materials	20%	kg and u
	Ensembles:		
6104.21.00	Of wool or fine animal hair	20%	kg and u
6104.22.00	Of cotton	20%	kg and u
6104.23.00	Of synthetic fibres	20%	kg and u
6104.29.00	Of other textile materials	20%	kg and u
	Jackets and blazers:		
6104.31.00	Of wool or fine animal hair	20%	kg and u
6104.32.00	Of cotton	20%	kg and u
6104.33.00	Of synthetic fibres	20%	kg and u
6104.39.00	Of other textile materials	20%	kg and u
	Dresses:		
6104.41.00	Of wool or fine animal hair	20%	kg and u
6104.42.00	Of cotton	20%	kg and u
6104.43.00	Of synthetic fibres	20%	kg and u
6104.44.00	Of artificial fibres	20%	kg and u
6104.49.00	Of other textile materials	20%	kg and u
	Skirts and divided skirts:		
6104.51.00	Of wool or fine animal hair	20%	kg and u
6104.52.00	Of cotton	20%	kg and u
6104.53.00	Of synthetic fibres	20%	kg and u
6104.59.00	Of other textile materials	20%	kg and u
	Trousers, bib and brace overalls, breeches and shorts:		
6104.61.00	Of wool or fine animal hair	20%	kg and u
6104.62.00	Of cotton	20%	kg and u
6104.63.00	Of synthetic fibres	20%	kg and u
6104.69.00	Of other textile materials	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
61.05	**Men's or boys' shirts, knitted or crocheted.**		
6105.10.00	Of cotton	20%	kg and u
6105.20.00	Of man-made fibres	20%	kg and u
6105.90.00	Of other textile materials	20%	kg and u
61.06	**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.**		
6106.10.00	Of cotton:		
6106.10.10	Blouses and shirt-blouses	20%	kg and u
6106.10.20	Shirts	20%	kg and u
6106.20.00	Of man-made fibres:		
6106.20.10	Blouses and shirt-blouses	20%	kg and u
6106.20.20	Shirts	20%	kg and u
6106.90.00	Of other textile materials:		
6106.90.10	Blouses and shirt-blouses	20%	kg and u
6106.90.20	Shirts	20%	kg and u
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	20%	kg and u
6107.12.00	Of man-made fibres	20%	kg and u
6107.19.00	Of other textile materials	20%	kg and u
6107.20.00	Nightshirts and pyjamas:		
6107.21.00	Of cotton	20%	kg and u
6107.22.00	Of man-made fibres	20%	kg and u
6107.29.00	Of other textile materials	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6107.90.00	Other:		
6107.91.00	Of cotton	20%	kg and u
6107.92.00	Of man-made fibres	20%	kg and u
6107.99.00	Of other textile materials	20%	kg and u
61.08	**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligées, bathrobes, dressing gowns and similar articles, knitted or crocheted.**		
6108.10.00	Slips and petticoats:		
6108.11.00	Of man-made fibres	20%	kg and u
6108.19.00	Of other textile materials	20%	kg and u
6108.20.00	Briefs and panties:		
6108.21.00	Of cotton	20%	kg and u
6108.22.00	Of man-made fibres	20%	kg and u
6108.29.00	Of other textile materials	20%	kg and u
6108.30.00	Nightdresses and pyjamas:		
6108.31.00	Of cotton	20%	kg and u
6108.32.00	Of man-made fibres	20%	kg and u
6108.39.00	Of other textile materials	20%	kg and u
6108.90.00	Other:		
6108.91.00	Of cotton:		
6108.91.10	Undergarments	20%	kg and u
6108.91.90	Other	20%	kg and u
6108.92.00	Of man-made fibres:		
6108.92.10	Undergarments	20%	kg and u
6108.92.90	Other	20%	kg and u
6108.99.00	Of other textile materials:		
6108.99.10	Undergarments	20%	kg and u
6108.99.90	Other	20%	kg and u
61.09	**T-shirts, singlets and other vests, knitted or crocheted.**		
6109.10.00	Of cotton:		
6109.10.10	T-shirts	20%	kg and u
6109.10.20	Singlets and other vests	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6109.90.00	Of other textile materials:		
6109.90.10	T-shirts	20%	kg and u
6109.90.20	Singlets and other vests	20%	kg and u
61.10	**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.**		
	Of wool or fine animal hair:		
6110.11.00	Of wool	20%	kg and u
6110.12.00	Of Kashmir (cashmere) goats	20%	kg and u
6110.19.00	Other	20%	kg and u
6110.20.00	Of cotton	20%	kg and u
6110.30.00	Of man-made fibres	20%	kg and u
6110.90.00	Of other textile materials	20%	kg and u
61.11	**Babies' garments and clothing accessories, knitted or crocheted.**		
6111.10.00	Of wool or fine animal hair:		
6111.10.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u
6111.10.90	Other	20%	kg and u
6111.20.00	Of cotton:		
6111.20.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u
6111.20.90	Other	20%	kg and u
6111.30.00	Of synthetic fibres:		
6111.30.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u
6111.30.90	Other	20%	kg and u
6111.90.00	Of other textile materials:		
6111.90.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6111.90.90	Other	20%	kg and u
61.12	**Track suits, ski suits and swimwear, knitted or crocheted.**		
	Track suits:		
6112.11.00	Of cotton	20%	kg and u
6112.12.00	Of synthetic fibres	20%	kg and u
6112.19.00	Of other textile materials	20%	kg and u
6112.20.00	Ski suits	20%	kg and u
	Men's or boys' swimwear:		
6112.31.00	Of synthetic fibres	20%	kg and u
6112.39.00	Of other textile materials	20%	kg and u
	Women's or girls' swimwear:		
6112.41.00	Of synthetic fibres	20%	kg and u
6112.49.00	Of other textile materials	20%	kg and u
6113.00.00	**Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 5907.00.00....**	20%	kg and u
61.14	**Other garments, knitted or crocheted.**		
6114.10.00	Of wool or fine animal hair	20%	kg and u
6114.20.00	Of cotton	20%	kg and u
6114.30.00	Of man-made fibres	20%	kg and u
6114.90.00	Of other textile materials	20%	kg and u
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:		
6115.11.00	Of synthetic fibres, measuring per single yarn less than 67 decitex	20%	kg and 2u
6115.12.00	Of synthetic fibres, measuring per single yarn 67 decitex or more	20%	kg and 2u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6115.19.00	Of other textile materials	20%	kg and 2u
6115.20.00	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	20%	kg and 2u
	Other:		
6115.91.00	Of wool or fine animal hair:		
6115.91.10	Socks and ankle-socks	20%	kg and 2u
6115.91.90	Other	20%	kg and 2u
6115.92.00	Of cotton:		
6115.92.10	Socks and ankle-socks	20%	kg and 2u
6115.92.90	Other	20%	kg and 2u
6115.93.00	Of synthetic fibres:		
6115.93.10	Socks and ankle-socks	20%	kg and 2u
6115.93.90	Other	20%	kg and 2u
6115.99.00	Of other textile materials:		
6115.99.10	Socks and ankle-socks	20%	kg and 2u
6115.99.90	Other	20%	kg and 2u
61.16	**Gloves, mittens and mitts, knitted or crocheted.**		
6116.10.00	Impregnated, coated or covered with plastics or rubber	20%	kg and 2u
	Other:		
6116.91.00	Of wool or fine animal hair	20%	kg and 2u
6116.92.00	Of cotton	20%	kg and 2u
6116.93.00	Of synthetic fibres	20%	kg and 2u
6116.99.00	Of other textile materials	20%	kg and 2u
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	20%	kg and u
6117.20.00	Ties, bow ties and cravats	20%	kg and u
6117.80.00	Other accessories	20%	kg and u
6117.90.00	Parts	Free	kg and u

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 62.12).

2. This Chapter does not cover—

   (a) Worn clothing or other worn articles of heading 63.09; or

   (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04:

   (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising—

   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 whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

   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.

   All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

   If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they 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 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 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 also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4. For the purposes of heading 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 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6. For the purposes of heading 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 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments 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 covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

CHAPTER 62—*Continued*

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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 62.03.**		
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6201.11.00	Of wool or fine animal hair	20%	kg and u
6201.12.00	Of cotton	20%	kg and u
6201.13.00	Of man-made fibres	20%	kg and u
6201.19.00	Of other textile materials	20%	kg and u
	Other:		
6201.91.00	Of wool or fine animal hair	20%	kg and u
6201.92.00	Of cotton	20%	kg and u
6201.93.00	Of man-made fibres	20%	kg and u
6201.99.00	Of other textile materials	20%	kg and u
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 62.04.**		
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6202.11.00	Of wool or fine animal hair	20%	kg and u
6202.12.00	Of cotton	20%	kg and u
6202.13.00	Of man-made fibres	20%	kg and u
6202.19.00	Of other textile materials	20%	kg and u
	Other:		
6202.91.00	Of wool or fine animal hair	20%	kg and u
6202.92.00	Of cotton	20%	kg and u
6202.93.00	Of man-made fibres	20%	kg and u
6202.99.00	Of other textile materials	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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:		
6203.11.10	Shirt-jac suits	20%	kg and u
6203.11.90	Other	20%	kg and u
6203.12.00	Of synthetic fibres:		
6203.12.10	Shirt-jac suits	20%	kg and u
6203.12.90	Other	20%	kg and u
6203.19.00	Of other textile materials:		
6203.19.10	Shirt-jac suits	20%	kg and u
6203.19.90	Other	20%	kg and u
	Ensembles:		
6203.21.00	Of wool or fine animal hair	20%	kg and u
6203.22.00	Of cotton	20%	kg and u
6203.23.00	Of synthetic fibres	20%	kg and u
6203.29.00	Of other textile materials	20%	kg and u
	Jackets and blazers:		
6203.31.00	Of wool or fine animal hair:		
6203.31.10	Shirt-jac suits	20%	kg and u
6203.31.90	Other	20%	kg and u
6203.32.00	Of cotton:		
6203.32.10	Shirt-jac suits	20%	kg and u
6203.32.90	Other	20%	kg and u
6203.33.00	Of synthetic fibres:		
6203.33.10	Shirt-jac suits	20%	kg and u
6203.33.90	Other	20%	kg and u
6203.39.00	Of other textile materials:		
6203.39.10	Shirt-jac suits	20%	kg and u
6203.39.90	Other	20%	kg and u
	Trousers, bib and brace overalls, breeches and shorts:		
6203.41.00	Of wool or fine animal hair:		
6203.41.10	Trousers and shorts	20%	kg and u
6203.41.90	Other	20%	kg and u
6203.42.00	Of cotton:		
6203.42.10	Denim trousers and shorts	20%	kg and u
6203.42.20	Other trousers and shorts	20%	kg and u
6203.42.90	Other	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6203.43.00	Of synthetic fibres:		
6203.43.10	Trousers and shorts	20%	kg and u
6203.43.90	Other	20%	kg and u
6203.49.00	Of other textile materials:		
6203.49.10	Trousers and shorts	20%	kg and u
6203.49.90	Other	20%	kg and u
62.04	**Women's or girls' suits, ensembles, jackets, blazers, 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	20%	kg and u
6204.12.00	Of cotton	20%	kg and u
6204.13.00	Of synthetic fibres	20%	kg and u
6204.19.00	Of other textile materials	20%	kg and u
	Ensembles:		
6204.21.00	Of wool or fine animal hair	20%	kg and u
6204.22.00	Of cotton	20%	kg and u
6204.23.00	Of synthetic fibres.....	20%	kg and u
6204.29.00	Of other textile materials	20%	kg and u
	Jackets and blazers:		
6204.31.00	Of wool or fine animal hair	20%	kg and u
6204.32.00	Of cotton	20%	kg and u
6204.33.00	Of synthetic fibres	20%	kg and u
6204.39.00	Of other textile materials	20%	kg and u
	Dresses:		
6204.41.00	Of wool or fine animal hair	20%	kg and u
6204.42.00	Of cotton	20%	kg and u
6204.43.00	Of synthetic fibres	20%	kg and u
6204.44.00	Of artificial fibres	20%	kg and u
6204.49.00	Of other textile materials	20%	kg and u
	Skirts and divided skirts:		
6204.51.00	Of wool or fine animal hair	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6204.52.00	Of cotton	20%	kg and u
6204.53.00	Of synthetic fibres	20%	kg and u
6204.59.00	Of other textile materials	20%	kg and u
	Trousers, bib and brace overalls, breeches and shorts:		
6204.61.00	Of wool or fine animal hair:		
6204.61.10	Trousers and shorts	20%	kg and u
6204.61.90	Other	20%	kg and u
6204.62.00	Of cotton:		
6204.62.10	Trousers and shorts	20%	kg and u
6204.62.90	Other	20%	kg and u
6204.63.00	Of synthetic fibres:		
6204.63.10	Trousers and shorts	20%	kg and u
6204.63.90	Other	20%	kg and u
6204.69.00	Of other textile materials:		
6204.69.110	Trousers and shorts	20%	kg and u
6204.69.90	Other	20%	kg and u
62.05	**Men's or boys' shirts.**		
6205.10.00	Of wool or fine animal hair	20%	kg and u
6205.20.00	Of cotton	20%	kg and u
6205.30.00	Of man-made fibres	20%	kg and u
6205.90.00	Of other textile materials	20%	kg and u
62.06	**Women's or girls' blouses, shirts and shirt-blouses.**		
6206.10.00	Of silk or silk waste:		
6206.10.10	Blouses and shirt-blouses	20%	kg and u
6206.10.20	Shirts	20%	kg and u
6206.20.00	Of wool or fine animal hair:		
6206.20.10	Blouses and shirt-blouses	20%	kg and u
6206.20.20	Shirts	20%	kg and u
6206.30.00	Of cotton:		
6206.30.10	Blouses and shirt-blouses	20%	kg and u
6206.30.20	Shirts	20%	kg and u
6206.40.00	Of man-made fibres:		
6206.40.10	Blouses and shirt-blouses	20%	kg and u
6206.40.20	Shirts	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6206.90.00	Of other textile materials:		
6206.90.10	Blouses and shirt-blouses	20%	kg and u
6206.90.20	Shirts	20%	kg and u
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	20%	kg and u
6207.19.00	Of other textile materials	20%	kg and u
	Nightshirts and pyjamas:		
6207.21.00	Of cotton	20%	kg and u
6207.22.00	Of man-made fibres	20%	kg and u
6207.29.00	Of other textile materials	20%	kg and u
	Other:		
6207.91.00	Of cotton:		
6207.91.10	Bathrobes, dressing gowns and similar articles ..	20%	kg and u
6207.91.20	Singlets and other vests	20%	kg and u
6207.91.90	Other	20%	kg and u
6207.92.00	Of man-made fibres:		
6207.92.10	Bathrobes, dressing gowns and similar articles	20%	kg and u
6207.92.20	Singlets and other vests	20%	kg and u
6207.92.90	Other	20%	kg and u
6207.99.00	Of other textile materials:		
6207.99.10	Bathrobes, dressing gowns and similar articles	20%	kg and u
6207.99.20	Singlets and other vests	20%	kg and u
6207.99.90	Other	20%	kg and u
62.08	**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligées, bathrobes, dressing gowns and similar articles.**		
	Slips and petticoats:		
6208.11.00	Of man-made fibres	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6208.19.00	Of other textile materials:		
6208.19.10	Of cotton	20%	kg and u
6208.19.90	Other	20%	kg and u
	Nightdresses and pyjamas:		
6208.21.00	Of cotton	20%	kg and u
6208.22.00	Of man-made fibres	20%	kg and u
6208.29.00	Of other textile materials	20%	kg and u
	Other:		
6208.91.00	Of cotton:		
6208.91.10	Négligées, bathrobes, dressing gowns and similar articles	20%	kg and u
6208.91.90	Other	20%	kg and u
6208.92.00	Of man-made fibres:		
6208.92.10	Négligées, bathrobes, dressing gowns and similar articles	20%	kg and u
6208.92.90	Other	20%	kg and u
6208.99.00	Of other textile materials:		
6208.99.10	Négligées, bathrobes, dressing gowns and similar articles	20%	kg and u
6208.99.90	Other	20%	kg and u
62.09	**Babies' garments and clothing accessories.**		
6209.10.00	Of wool or fine animal hair:		
6209.10.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u
6209.10.90	Other	20%	kg and u
6209.20.00	Of cotton:		
6209.20.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u
6209.20.90	Other	20%	kg and u
6209.30.00	Of synthetic fibres:		
6209.30.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u
6209.30.90	Other	20%	kg and u
6209.90.00	Of other textile materials:		
6209.90.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u
6209.90.90	Other	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
62.10	**Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 5907.00.00.**		
6210.10.00	Of fabrics of heading No. 56.02 or 56.03	20%	kg and u
6210.20.00	Other garments, of the type described in subheadings 6201.11.00 to 6201.19.00	20%	kg and u
6210.30.00	Other garments, of the type described in subheadings 6202.11.00 to 6202.19.00	20%	kg and u
6210.40.00	Other men's or boys' garments	20%	kg and u
6210.50.00	Other women's or girls' garments	20%	kg and u
62.11	**Track suits, ski suits and swimwear; other garments.**		
	Swimwear:		
6211.11.00	Men's or boys'	20%	kg and u
6211.12.00	Women's or girls'	20%	kg and u
6211.20.00	Ski suits	20%	kg and u
	Other garments, men's or boys':		
6211.31.00	Of wool or fine animal hair	20%	kg and u
6211.32.00	Of cotton	20%	kg and u
6211.33.00	Of man-made fibres	20%	kg and u
6211.39.00	Of other textile materials	20%	kg and u
	Other garments, women's or girls':		
6211.41.00	Of wool or fine animal hair	20%	kg and u
6211.42.00	Of cotton	20%	kg and u
6211.43.00	Of man-made fibres	20%	kg and u
6211.49.00	Of other textile materials	20%	kg and u
62.12	**Brassiéres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**		
6212.10.00	Brassiéres	20%	kg and u
6212.20.00	Girdles and panty-girdles	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6212.30.00	Corselettes	20%	kg and u
6212.90.00	Other	20%	kg and u
62.13	**Handkerchiefs.**		
6213.10.00	Of silk or silk waste	20%	kg and u
6213.20.00	Of cotton	20%	kg and u
6213.90.00	Of other textile materials	20%	kg and u
62.14	**Shawls, scarves, mufflers, mantillas, veils and the like.**		
6214.10.00	Of silk or silk waste	20%	kg and u
6214.20.00	Of wool or fine animal hair	20%	kg and u
6214.30.00	Of synthetic fibres	20%	kg and u
6214.40.00	Of artificial fibres	20%	kg and u
6214.90.00	Of other textile materials	20%	kg and u
62.15	**Ties, bow ties and cravats.**		
6215.10.00	Of silk or silk waste	20%	kg and u
6215.20.00	Of man-made fibres	20%	kg and u
6215.90.00	Of other textile materials	20%	kg and u
6216.00.00	**Gloves, mittens and mitts.**		
6216.00.10	Industrial gloves	10%	kg and u
6216.00.90	Other	20%	kg and u
62.17	**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.**		
6217.10.00	Accessories	20%	kg and u
6217.90.00	Parts	Free	kg

CHAPTER 63

OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Notes:

1. Sub-Chapter 1 applies only to made-up articles, of any textile fabric.

2. Sub-Chapter 1 does not cover—
   - *(a)* Goods of Chapters 56 to 62; or
   - *(b)* Worn clothing or other worn articles of heading 6309.00.00.

3. Heading 6309.00.00 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 57.01 to 57.05 and tapestries of heading 5805.00.00;
   - *(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.

CHAPTER 63—*Continued*

OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I—OTHER MADE-UP TEXTILE ARTICLES		
63.01	**Blankets and travelling rugs.**		
6301.10.00	Electric blankets	20%	kg and u
6301.20.00	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20%	kg
6301.30.00	Blankets (other than electric blankets) and travelling rugs, of cotton	20%	kg
6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20%	kg
6301.90.00	Other blankets and travelling rugs	20%	kg
63.02	**Bed linen, table linen, toilet linen and kitchen linen.**		
6302.10.00	Bed linen, knitted or crocheted	20%	kg
	Other bed linen, printed:		
6302.21.00	Of cotton	20%	kg
6302.22.00	Of man-made fibres	20%	kg
6302.29.00	Of other textile materials	20%	kg
	Other bed linen:		
6302.31.00	Of cotton	20%	kg
6302.32.00	Of man-made fibres	20%	kg
6302.39.00	Of other textile materials	20%	kg
6302.40.00	Table linen, knitted or crocheted	20%	kg
	Other table linen:		
6302.51.00	Of cotton	20%	kg
6302.52.00	Of flax	20%	kg
6302.53.00	Of man-made fibres	20%	kg
6302.59.00	Of other textile materials	20%	kg
6302.60.00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other:		
6302.91.00	Of cotton	20%	kg
6302.92.00	Of flax	20%	kg
6302.93.00	Of man-made fibres	20%	kg
6302.99.00	Of other textile materials	20%	kg
63.03	**Curtains (including drapes) and interior blinds; curtain or bed valances.**		
	Knitted or crocheted:		
6303.11.00	Of cotton:		
6303.11.10	Curtains (including drapes)	20%	kg and u
6303.11.90	Other	20%	kg and u
6303.12.00	Of synthetic fibres:		
6303.12.10	Curtains (including drapes)	20%	kg and u
6303.12.90	Other	20%	kg and u
6303.19.00	Of other textile materials:		
6303.19.10	Curtains (including drapes)	20%	kg and u
6303.19.90	Other	20%	kg and u
	Other:		
6303.91.00	Of cotton	20%	kg and u
6303.92.00	Of synthetic fibres	20%	kg and u
6303.99.00	Of other textile materials	20%	kg and u
63.04	**Other furnishing articles, excluding those of heading 94.04.**		
6304.10.00	Bedspreads:		
6304.11.00	Knitted or crocheted	20%	kg
6304.19.00	Other	20%	kg
	Other:		
6304.91.00	Knitted or crocheted	20%	kg
6304.92.00	Not knitted or crocheted, of cotton:		
6304.92.10	Woven wall hangings	20%	kg
6304.92.90	Other	20%	kg
6304.93.00	Not knitted or crocheted, of synthetic fibres:		
6304.93.10	Woven wall hangings	20%	kg
6304.93.90	Other	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6304.99.00	Not knitted or crocheted, of other textile materials:		
6304.99.10	Woven wall hangings	20%	kg
6304.99.90	Other	20%	kg
63.05	**Sacks and bags, of a kind used for the packing of goods.**		
6305.10.00	Of jute or of other textile bast fibres of heading 53.03	5%	kg and u
6305.20.00	Of cotton	5%	kg and u
	Of man-made textile materials:		
6305.32.00	Flexible intermediate bulk containers	5%	kg and u
6305.33.00	Other, of polyethylene or polypropylene strip or the like	5%	kg and u
6305.39.00	Other	5%	kg and u
6305.90.00	Of other textile materials	5%	kg and u
63.06	**Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.**		
	Tarpaulins, awnings and sunblinds:		
6306.11.00	Of cotton:		
6306.11.10	Tarpaulins	5%	kg
6306.11.20	Awnings	20%	kg
6306.11.30	Sunblinds	20%	kg
6306.12.00	Of synthetic fibres:		
6306.12.10	Tarpaulins	5%	kg
6306.12.20	Awnings	20%	kg
6306.12.30	Sunblinds	20%	kg
6306.19.00	Of other textile materials:		
6306.19.10	Tarpaulins	5%	kg
6306.19.20	Awnings	20%	kg
6306.19.90	Sunblinds	20%	kg
	Tents:		
6306.21.00	Of cotton	20%	kg
6306.22.00	Of synthetic fibres	20%	kg
6306.29.00	Of other textile materials	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Sails:		
6306.31.00	Of synthetic fibres	15%	kg
6306.39.00	Of other textile materials	15%	kg
	Pneumatic mattresses:		
6306.41.00	Of cotton	20%	kg
6306.49.00	Of other textile materials	20%	kg
	Other:		
6306.91.00	Of cotton	20%	kg
6306.99.00	Of other textile materials	20%	kg
63.07	**Other made-up articles, including dress patterns.**		
6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20%	kg
6307.20.00	Life-jackets and life-belts	Free	kg
6307.90.00	Other:		
6307.90.10	Dress patterns of canvas	Free	kg
6307.90.20	Dress patterns, of other textile materials	20%	kg
6307.90.30	Flags, pennants and banners	20%	kg
6307.90.40	Pin cushions	20%	kg
6307.90.50	Sanitary towels	20%	kg
6307.90.90	Other	20%	kg
	II—SETS		
6308.00.00	**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**	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	III—WORN CLOTHING AND WORN TEXTILES ARTICLES; RAGS		
6309.00.00	**Worn clothing and other worn articles .....**	20%	kg
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	5%	kg
6310.90.00	Other	5%	kg

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)* Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
   - *(b)* Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section Xl);
   - *(c)* Worn footwear of heading 6309.00.00;
   - *(d)* Articles of asbestos (heading 68.12);
   - *(e)* Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
   - *(f)* 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 64.06, the term "parts" does not include pegs, protectors, eyelets, 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 96.06.

3. For the purposes of this Chapter—
   - *(a)* the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
   - *(b)* the term "leather" refers to the goods of headings 41.07 and 4112.00.00 to 41.14.

4. Subject to Note 3 to this Chapter—
   - *(a)* the material of the upper shall be taken to be the constituent material

having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note:

1. For the purposes of subheadings 6402.12.00, 6402.19.00, 6403.12.00, 6403.19.00 and 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, snowboard boots, wrestling boots, boxing boots and cycling shoes.

CHAPTER 64—*Continued*

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	20%	kg and 2u
6401.90.00	Other footwear:		
6401.91.00	Covering the knee	20%	kg and 2u
6401.92.00	Covering the ankle but not covering the knee:		
6401.92.10	Waterproof boots (Wellingtons)	20%	kg and 2u
6401.92.90	Other	20%	kg and 2u
6401.99.00	Other	20%	kg and 2u
64.02	**Other footwear with outer soles and uppers of rubber or plastics.**		
6402.10.00	Sports footwear:		
6402.12.00	Ski-boots, cross country ski footwear and snowboards boots	10%	kg and 2u
6402.19.00	Other	10%	kg and 2u
6402.20.00	Footwear with upper straps or thongs assembled to the sole by means of plugs	20%	kg and 2u
6402.30.00	Other footwear, incorporating a protective metal toe-cap	20%	kg and 2u
6402.90.00	Other footwear:		
6402.91.00	Covering the ankle	20%	kg and 2u
6402.99.00	Other:		
6402.99.10	Sandals and slippers	20%	kg and 2u
6402.99.90	Other	20%	kg and 2u
64.03	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6403.10.00	Sports footwear:		
6403.12.00	Ski-boots, cross-country ski footwear and snowboard boots	10%	kg and 2u
6403.19.00	Other	10%	kg and 2u
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	20%	kg and 2u
6403.30.00	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	20%	kg and 2u
6403.40.00	Other footwear, incorporating a protective metal, toe-cap	20%	kg and 2u
6403.50.00	Other footwear with outer soles of leather:		
6403 51.00	Covering the ankle	20%	kg and 2u
6403.59.00	Other	20%	kg and 2u
6403.90.00	Other footwear:		
6403.91.00	Covering the ankle.	20%	kg and 2u
6403.99.00	Other:		
6403.99.10	With outer soles of rubber or plastics and upper straps and thongs of leather	20%	kg and 2u
6403.99.90	Other	20%	kg and 2u
64.04	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.**		
6404.10.00	Footwear with outer soles of rubber or plastics:		
6404.11.00	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
6404.11.10	Sports footwear	10%	kg and 2u
6404.11.20	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	20%	kg and 2u
6404.19.00	Other:		
6404.19.10	With outer soles of rubber or plastics and upper straps and thongs of textile materials	20%	kg and 2u
6404.19.90	Other	20%	kg and 2u
6404.20.00	Footwear with outer soles of leather or composition leather	20%	kg and 2u
64.05	**Other footwear.**		
6405.10.00	With uppers of leather or composition leather	20%	kg and 2u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6405.20.00	With uppers of textile materials	20%	kg and 2u
6405.90.00	Other	20%	kg and 2u
64.06	**Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.**		
6406.10.00	Uppers and parts thereof, other than stiffeners.....	Free	kg
6406.20.00	Outer soles and heels, of rubber or plastics	Free	kg
6406.90.00	Other:		
6406.91.00	Of wood	Free	kg
6406.99.00	Of other materials:		
6406.99.10	Gaiters, leggings and similar articles, and parts thereof	20%	kg
6406.99.90	Other	Free	kg

CHAPTER 65

HEADGEAR AND PARTS THEREOF

Notes:

1. This Chapter does not cover—
   (a) Worn headgear of heading 6309.00.00;
   (b) Asbestos headgear (heading 68.12); or
   (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 6502.00.00 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

CHAPTER 65—*Continued*

HEADGEAR AND PARTS THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6501.00.00	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt .....**	Free	kg and u
6502.00.00	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape nor with made brims, nor lined, nor trimmed .....**	15%	kg and u
6503.00.00	**Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501.00.00, whether or not lined or trimmed....**	20%	kg and u
6504.00.00	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed .....**	20%	kg and u
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:		
6505.10.10	Of human hair	20%	kg and u
6505.10.90	Of other materials	20%	kg and u
6505.90.00	Other	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
65.06	**Other headgear, whether or not lined or trimmed.**		
6506.10.00	Safety headgear	Free	kg and u
6506.90.00	Other:		
6506.91.00	Of rubber or of plastics.....	20%	kg and u
6506.92.00	Of furskin	20%	kg and u
6506.99.00	Of other materials	20%	kg and u
6507.00.00	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear .....**	Free	kg and u

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 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 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 66.01 or 6602.00.00 are to be classified separately and are not to be treated as forming part of those articles.

CHAPTER 66—*Continued*

UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
66.01	**Umbrellas and sun umbrellas including walking-stick umbrellas, garden umbrellas and similar umbrellas).**		
6601.10.00	Garden or similar umbrellas	20%	kg and u
6601.90.00	Other:		
6601.91.00	Having a telescopic shaft	20%	kg and u
6601 99.00	Other	20%	kg and u
6602.00.00	**Walking-sticks, seat-sticks, whips, riding-crops and the like .....**	20%	kg and u
66.03	**Parts, trimmings and accessories of articles of heading 66.01 or 6602.00.00.**		
6603.10.00	Handles and knobs	Free	kg
6603.20 00	Umbrella frames, including frames mounted on shafts (sticks)	Free	kg
6603.90.00	Other	Free	kg

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 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 6701.00.00 does not cover—
   - *(a)* Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
   - *(b)* Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
   - *(c)* Artificial flowers or foliage or parts thereof or made-up articles of heading 67.02.

3. Heading 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.

CHAPTER 67—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6701.00.00	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).**		
6701.00.10	Fans	20%	kg
6701.00.20	Other articles	20%	kg
6701.00.90	Other	Free	kg
67.02	**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**		
6702.10.00	Of plastics:		
6702.10.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	kg
6702.10.90	Other	15%	kg
6702.90.00	Of other materials:		
6702.90.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	kg
6702.90.90	Other	15%	kg
6703.00.00	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like .....**	5%	kg
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.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6704.10.00	Of synthetic textile materials:		
6704.11.00	Complete wigs	20%	kg
6704.19.00	Other	20%	kg
6704.20.00	Of human hair	20%	kg
6704.90.00	Of other materials	20%	kg

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 and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard 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 84.42;
   - *(g)* Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
   - *(h)* Dental burrs (heading 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 9602.00.00, if made of materials specified in Note 2*(b)* to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 9610.00.00 (for example, drawing slates); or
   - *(n)* Articles of Chapter 97 (for example, works of art).

2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 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.

CHAPTER 68—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6801.00.00	**Setts, curbstones and flagstones, of natural stone (except slate) .....**	15%	kg
68.02	**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; 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).**		
6802.10.00	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 of the side of which is less than 7 cm; artificially coloured granules, chippings and powder:		
6802.10.10	Tiles, cubes and similar articles	20%	kg
6802.10.90	Other	15%	kg
	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:		
6802.21.10	Articles	20%	kg
6802.21.90	Other	15%	kg
6802.22.00	Other calcareous stone:		
6802.22.10	Articles	20%	kg
6802.22.90	Other	15%	kg
6802.23.00	Granite:		
6802.23.10	Articles	20%	kg
6802.23.90	Other	15%	kg
6802.29.00	Other stone:		
6802.29.10	Articles	20%	kg
6802.29.90	Other	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other:		
6802.91.00	Marble, travertine and alabaster:		
6802.91.10	Articles	20%	kg
6802.91.90	Other	15%	kg
6802.92.00	Other calcareous stone:		
6802.92.10	Articles	20%	kg
6802.92.90	Other	15%	kg
6802.93.00	Granite:		
6802.93.10	Articles	20%	kg
6802.93.90	Other	15%	kg
6802.99.00	Other stone:		
6802.99.10	Articles	20%	kg
6802.99.90	Other	15%	kg
6803.00.00	**Worked slate and articles of slate or of agglomerated slate.**		
6803.00.10	Trough, reservoirs, basins and sinks	20%	kg
6803.00.90	Other	5%	kg
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	Free	kg
	Other millstones, grindstones, grinding wheels and the like:		
6804.21.00	Of agglomerated synthetic or natural diamond	Free	kg
6804.22.00	Of other agglomerated abrasives or of ceramics	Free	kg
6804.23.00	Of natural stone	Free	kg
6804.30.00	Hand sharpening or polishing stones	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	5%	kg
6805.20.00	On a base of paper or paperboard only	5%	kg
6805.30.00	On a base of other materials	5%	kg
68.06	**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded days, 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 68.11 or 68.12 or of Chapter 69.**		
6806.10.00	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	Free	kg
6806.20.00	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	Free	kg
6806.90.00	Other	Free	kg
68.07	**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).**		
6807.10.00	In rolls	15%	kg
6807.90.00	Other	15%	kg
6808.00.00	**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**	15%	kg
68.09	**Articles of plaster or of compositions based on plaster.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Boards, sheets, panels, tiles and similar articles, not ornamented:		
6809.11.00	Faced or reinforced with paper or paperboard only	15%	kg
6809.19.00	Other	15%	kg
6809.90.00	Other articles:		
6809.90.10	Industrial moulds	15%	kg
6809.90.90	Other	20%	kg
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	15%	kg
6810.19.00	Other	15%	kg
	Other articles:		
6810.91.00	Prefabricated structural components for building or civil engineering	15%	kg
6810.99.00	Other:		
6810.99.10	Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs	20%	kg
6810.99.20	Pipes	15%	kg
6810.99.90	Other	15%	kg
68.11	**Articles of asbestos-cement, of cellulose fibre-cement or the like.**		
6811.10.00	Corrugated sheets	5%	kg
6811.20.00	Other sheets, panels, tiles and similar articles	5%	kg
6811.30.00	Tubes, pipes and tube or pipe fittings	5%	kg
6811.90.00	Other articles	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
68.12	**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.**		
6812.50.00	Clothing, clothing accessories, footwear and headgear	5%	kg
6812.60.00	Paper, millboard and felt.....	5%	kg
6812.70.00	Compressed asbestos fibre jointing, in sheets or rolls	5%	kg
6812.90.00	Other	5%	kg
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 material.**		
6813.10.00	Brake linings and pads	25%	kg
6813.90.00	Other	5%	kg
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 ..	5%	kg
6814.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
68.15	**Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.**		
6815.10.00	Non-electrical articles of graphite or other carbon	5%	kg
6815.20.00	Articles of peat	5%	kg
	Other articles:		
6815.91.00	Containing magnesite, dolomite or chronite	5%	kg
6815.99.00	Other	5%	kg

CHAPTER 69

CERAMIC PRODUCTS

Notes:

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 6901.00.00 to 69.03.

2. This Chapter does not cover—

(a) Products of heading 28.44;

(b) Articles of heading 68.04;

(c) Articles of Chapter 71 (for example, imitation jewellery);

(d) Cermets of heading 8113.00.00;

(e) Articles of Chapter 82;

(f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(g) Artificial teeth (heading 90.21);

(h) Articles of Chapter 91 (for example, clocks and clock cases);

(ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

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

(l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or

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

CHAPTER 69—*Continued*

CERAMIC PRODUCTS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I—GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS		
6901.00.00	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths**	5%	kg
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:		
6902.10.10	Refractory bricks	5%	kg
6902.10.90	Other	5%	kg
6902.20.00	Containing by weight more than 50% of alumina ($A1_2O_3$), of silica (SiO_2) or of a mixture or compound of these products:		
6902.20.10	Refractory bricks	5%	kg
6902.20.90	Other	5%	kg
6902.90.00	Other	5%	kg
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 carbon or of a mixture of these products	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6903.20.00	Containing by weight more than 50% of alumina ($A1_2O_3$) or of a mixture or compound of alumina and of silica (SiO_2)	5%	kg
6903.90.00	Other	5%	kg
	II—OTHER CERAMIC PRODUCTS		
69.04	**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**		
6904.10.00	Building bricks	15%	kg
6904.90.00	Other:		
6904.90.10	Tiles	15%	kg
6904.90.90	Other	15%	kg
69.05	**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**		
6905.10.00	Roofing tiles	15%	kg
6905.90.00	Other	15%	kg
6906.00.00	**Ceramic pipes, conduits, guttering and pipe fittings**	15%	kg
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.		
6907.10.10	Clay tiles	15%	kg and u
6907.10.20	Other tiles	15%	kg and u
6907.10.30	Mosaic cubes and the like	5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6907.10.90	Other	5%	kg and u
6907.90.00	Other:		
6907.90.10	Tiles, cubes and similar articles, the largest surface area of which is capable of being enclosed in a square the side of which is 7 cm or more	5%	kg and u
6907.90.90	Other	5%	kg and u
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:		
6908.10.10	Tiles.....	25%	kg and m^2
6908.10.20	Mosaic cubes and the like.....	5%	kg and m^2
6908.10.90	Other	5%	kg and m^2
6908.90.00	Other:		
6908.90.10	Tiles, cubes and similar articles the largest surface of which is capable of being enclosed in a square the side of which is 7 cm or more	5%	kg and m^2
6908.90.90	Other	5%	kg and m^2
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	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6909.12.00	Articles having a hardness equivalent to 9 or more on the Mohs scale	Free	kg
6909.19.00	Other	Free	kg
6909.90.00	Other	Free	kg
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:		
6910.10.10	Sinks	25%	kg and u
6910.10.20	Wash basins and wash basin pedestals	25%	kg and u
6910.10.30	Baths	25%	kg and u
6910.10.40	Bidets	25%	kg and u
6910.10.50	Water closet pans (lavatory bowls)	25%	kg and u
6910.10.60	Flushing cisterns (tanks)	25%	kg and u
6910.10.70	Urinals	25%	kg and u
6910.10.80	Complete lavatory sets	25%	kg and u
6910.10.90	Other	25%	kg and u
6910.90.00	Other	25%	kg and u
69.11	**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**		
6911.10.00	Tableware and kitchenware:		
6911.10.10	Tableware	20%	kg
6911.10.20	Kitchenware	20%	kg
6911.90.00	Other	20%	kg
6912.00.00	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.**		
6912.00.10	Tableware and kitchenware	20%	kg
6912.00.90	Other	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
69.13	**Statuettes and other ornamental ceramic articles.**		
6913.10.00	Of porcelain or china	20%	kg
6913.90.00	Other	20%	kg
69.14	**Other ceramic articles.**		
6914.10.00	Of porcelain or china	20%	kg
6914.90.00	Other	20%	kg

CHAPTER 70

GLASS AND GLASSWARE

Notes:

1. This Chapter applies does not cover—
   - *(a)* Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass fit, 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 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
   - *(d)* Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
   - *(e)* Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
   - *(f)* Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
   - *(g)* Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 70.03, 70.04 and 70.05—
   - *(a)* glass is not regarded as "worked" by reason of any process it has undergone before annealing;
   - *(b)* cutting to shape does not affect the classification of glass in sheets;
   - *(c)* the expression "absorbent, reflecting or non-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; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 7006.00.00 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 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 Na2O) 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 68.06.

5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note:

1. For the purposes of subheadings 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%.

CHAPTER 70—*Continued*

GLASS AND GLASSWARE

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7001.00.00	**Cullet and other waste and scrap of glass; glass in the mass .....**	Free	kg
70.02	**Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.**		
7002.10.00	Balls	Free	kg
7002.20.00	Rods	Free	kg
	Tubes:		
7002.31.00	Of fused quartz or other fused silica	Free	kg
7002.32.00	Of other glass having a linear co-efficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0°C to 300°C	Free	kg
7002.39.00	Other	Free	kg
70.03	**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**		
7003.10.00	Non-wired sheets:		
7003.12.00	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	Free	kg and m^2
7003.19.00	Other	Free	kg and m^2
7003.20.00	Wired sheets	Free	kg and m^2
7003.30.00	Profiles	Free	kg and m^2
70.04	**Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7004.20.00	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	Free	kg and m^2
7004.90.00	Other glass	Free	kg and m^2
70.05	**Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**		
7005.10.00	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5%	kg and m^2
	Other non-wired glass:		
7005.21.00	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5%	kg and m^2
7005.29.00	Other	5%	kg and m^2
7005.30.00	Wired glass	5%	kg and m^2
7006.00.00	**Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials .....**	Free	kg
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:		
7007.11.10	Motor car windscreens	20%	kg
7007.11.90	Other	5%	kg
7007.19.00	Other	5%	kg and m^2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Laminated safety glass:		
7007.21.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007.21.10	Motor car windscreens	20%	kg
7007.21.90	Other	5%	kg
7007.29.00	Other	5%	kg
7008.00.00	**Multiple-walled insulating units of glass**	5%	kg
70.09	**Glass mirrors, whether or not framed, including rear-view mirrors.**		
7009.10.00	Rear-view mirrors for vehicles	20%	kg
	Other:		
7009.91.00	Unframed	15%	kg
7009.92.00	Framed	5%	kg
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	Free	kg and u
7010.20.00	Stoppers, lids and other closures	5%	kg and u
7010.90.00	Other:		
7010.90.10	Bottles for Soft Drinks, Beer, Wines and Spirits:	15%	kg and u
7010.90.90	Other	5%	kg and u
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	Free	kg
7011.20.00	For cathode-ray tubes	Free	kg
7011.20.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7012.00.00	**Glass inners for vacuum flasks or for other vacuum vessels .....**	Free	kg
70.13	**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).**		
7013.10.00	Of glass-ceramics	20%	kg
	Drinking glasses other than of glass-ceramics:		
7013.21.00	Of lead crystal	25%	kg
7013.29.00	Other	20%	kg
	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	25%	kg
7013.32.00	Of glass having a linear co-efficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0°C to 300°C	20%	kg
7013.39.00	Other	20%	kg
	Other glassware:		
7013.91.00	Of lead crystal	20%	kg
7013.99.00	Other	20%	kg
7014.00.00	**Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.**		
7014.00.10	Signalling glassware and optical elements of glass, for road motor vehicles	20%	kg
7014.00.90	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg
7015.90.00	Other	5%	kg
70.16	**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:		
7016.10.10	Mosaic cubes	5%	kg
7016.10.90	Other	20%	kg
7016.90.00	Other:		
7016.90.10	Tiles	5%	kg
7016.90.90	Other	5%	kg
70.17	**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**		
7017.10.00	Of fused quartz or other fused silica	Free	kg
7017.20.00	Of other glass having a linear co-eficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0°C to 300ºC	Free	kg
7017.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
70.18	**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and article thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.**		
7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	5%	kg
7018.20.00	Glass microspheres not exceeding 1 mm in diameter	5%	kg
7018.90.00	Other:		
7018.90.10	Glass eyes	5%	kg
7018.90.20	Fragments and chippings	5%	kg
7018.90.90	Other	20%	kg
70.19	**Glass libres (including glass wool) and articles thereof (for example, yarn, woven fabrics).**		
	Slivers, rovings, yarn and chopped strands:		
7019.11.00	Chopped strands, of a length of not more than 50 mm	5%	kg
7019.12.00	Rovings	5%	kg
7019.19.00	Other	5%	kg
	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:		
7019.31.00	Mats	5%	kg
7019.32.00	Thin sheets (voiles)	5%	kg
7019.39.00	Other	5%	kg
7019.40.00	Woven fabrics of rovings	5%	kg
	Other woven fabrics:		
7919.51.00	Of a width not exceeding 30 cm	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7019.52.00	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m^2, of filaments measuring per single yarn not more than 136 tex	5%	kg
7019.59.00	Other	5%	kg
7019.90.00	Other:		
7019.90.10	Glass fibres (including glass wool)	5%	kg
7019.90.90	Other	5%	kg
7020.00.00	**Other articles of glass.**		
7020.00.10	Industrial articles.....	Free	kg
7020.00.90	Other	20%	kg

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 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 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 28.43);
   - *(b)* Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
   - *(c)* Goods of Chapter 32 (for example, lustres);
   - *(d)* Supported catalysts (heading 38.15);
   - *(e)* Articles of heading 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;
   - *(f)* Articles of heading 43.03 or 4304.00.00;
   - *(g)* Goods of Section XI (textiles and textile articles);
   - *(h)* Footwear, headgear or other articles of Chapter 64 or 65;
   - *(ij)* Umbrellas, walking-sticks or other articles of Chapter 66;

(k) Abrasive goods of heading 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 85.22);

(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(m) Arms or parts thereof (Chapter 93);

(n) Articles covered by Note 2 to Chapter 95;

(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

(p) Original sculptures or statuary (heading 9703.00.00), collectors' pieces (heading 9705.00.00) or antiques of an age exceeding one hundred years (heading 9706.00.00), 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 inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, 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 the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7 Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which

there is affixed by soldering, brazing, welding hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1*(a)* to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading 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, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
   (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph *(a)* of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 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 7106.10.00, 7108.11.00, 7110.11.00, 7110.21.00, 7110.31.00 and 7110.41.00, the expressions "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 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 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.

CHAPTER 71—*Continued*

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I—NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
71.01	**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.**		
7101.10.00	Natural pearls:		
7101.10.10	Temporarily strung for convenience of transport	30%	kg
7101.10.90	Other.....	30%	kg
	Cultured pearls:		
7101.21.00	Unworked:		
7101.21.10	Temporarily strung for convenience of transport	30%	kg
7101.21.90	Other	30%	kg
7101.22.00	Worked:		
7101.22.10	Temporarily strung for convenience of transport	30%	kg
7101.22.90	Other	30%	kg
71.02	**Diamonds, whether or not worked, but not mounted or set.**		
7102.10.00	Unsorted	30%	kg and carat
	Industrial:		
7102.21.00	Unworked or simply sawn, cleaved or bruted	30%	kg and carat
7102.29.00	Other	30%	kg and carat
	Non-industrial:		
7102.31.00	Unworked or simply sawn, cleaved or bruted	30%	kg and carat
7102.39.00	Other	30%	kg and carat

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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:		
7103.10.10	Temporarily strung for convenience of transport	30%	kg
7103.10.90	Other	30%	kg
	Otherwise worked:		
7103.91.00	Rubies, sapphires and emeralds:		
7103.91.10	Temporarily strung for convenience of transport	30%	kg and carat
7103.91.90	Other	30%	kg and carat
7103.99.00	Other:		
7103.99.10	Temporarily strung for convenience of transport	30%	kg and carat
7103.99.90	Other	30%	kg and carat
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	30%	kg and carat
7104.20.00	Other, unworked or simply sawn or roughly shaped	30%	kg and carat
7104.90.00	Other	30%	kg and carat
71.05	**Dust and powder of natural or synthetic precious or semi-precious stones.**		
7105.10.00	Of diamonds	Free	kg and carat
7105.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	II—PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
71.06	**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**		
7106.10.00	Powder	Free	kg
	Other:		
7106.91.00	Unwrought	Free	kg
7106.92.00	Semi-manufactured	Free	kg
7107.00.00	**Base metals clad with silver, not further worked than semi-manufactured .....**	Free	kg
71.08	**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.**		
	Non-monetary:		
7108.11.00	Powder	Free	kg
7108.12.00	Other unwrought forms:		
7108.12.10	In bars	Free	kg
7108.12.90	Other	Free	kg
7108.13.00	Other semi-manufactured forms	Free	kg
7108.20.00	Monetary	Free	kg
7109.00.00	**Base metals or silver, clad with gold, not further worked than semi-manufactured .....**	Free	kg
71.10	**Platinum, unwrought or in semi-manufactured forms, or in powder form.**		
	Platinum:		
7110.11.00	Unwrought or in powder form	Free	kg
7110.19.00	Other	Free	kg
	Palladium:		
7110.21.00	Unwrought or in powder form	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7110.29.00	Other	Free	kg
	Rhodium:		
7110.31.00	Unwrought or in powder form	Free	kg
7110.39.00	Other	Free	kg
	Iridium, osmium and ruthenium:		
7110.41.00	Unwrought or in powder form	Free	kg
7110.49.00	Other	Free	kg
7111.00.00	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured**	Free	kg
71.12	**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.**		
7112.30.00	Ash containing precious metal or precious metal compounds	Free	kg
	Other:		
7112.91 .00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Free	kg
7112.92.00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal	Free	kg
7112.99.00	Other	Free	kg
	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.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	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	30%	kg
7113.19.00	Of other precious metal, whether or not plated or clad with precious metal:		
7113.19.10	Of gold	30%	kg
7113.19.90	Other	30%	kg
7113.20.00	Of base metal clad with precious metal	30%	kg
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	30%	kg
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	30%	kg
7114.20.00	Of base metal clad with precious metal	30%	kg
71.15	**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	5%	kg
7115.90.00	Other	5%	kg
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	30%	kg
7116.20.00	Of precious or semi-precious stones (natural, synthetic or reconstructed)	30%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
71.17	**Imitation jewellery.**		
	Of base metal, whether or not plated with precious metal:		
7117.11.00	Cuff-links and studs	30%	kg
7117.19.00	Other	30%	kg
7117.90.00	Other	30%	kg
71.18	**Coin.**		
7118.10.00	Coin (other than gold coin), not being legal tender.....	Free	kg
7118.90.00	Other:		
7118.90.10	Gold coin.....	Free	kg
7118.90.90	Other	Free	kg

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes:

1. This Section does not cover—
   - *(a)* Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 3210.00.00, 32.12, 32.13 or 32.15);
   - *(b)* Ferro-cerium or other pyrophoric alloys (heading 36.06);
   - *(c)* Headgear or parts thereof of heading 65.06 or 6507.00.00;
   - *(d)* Umbrella frames or other articles of heading 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 8608.00.00) 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 93.06) or other articles of Section XIX (arms and ammunition);
   - *(k)* Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
   - *(l)* Articles of Chapter 95 (for example, toys, games, sports requisites);
   - *(m)* Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
   - *(n)* Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression '"parts of general use" means—
   - *(a)* Articles of heading 73.07, 73.12, 73.15, 7317.00.00 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 91.14); and
   - *(c)* Articles of headings 83.01, 83.02, 83.08, 8310.00.00 and frames and mirrors, of base metal, of heading 83.06.

   In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

   Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. 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 5, it is classified; and

(c) A cermet of heading 8113.00.00 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) **Waste and scrap**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **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 the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Pig iron**

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at *(a)* above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) **Steel**

Ferrous materials other than those of heading 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 of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken seperately.

(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 arid 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 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(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 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm 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 (including "flattened circles" and "modified rectangles", of which to opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). 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 (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). These products may—

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) **Angles, shapes and sections**

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at *(ij)*, *(k)*, *(l)* or *(m)* above or to the definition of wire.

Chapter 72 does not include products of heading 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 15 mm but does not exceed 52 mm, 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 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes:

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

(a) **Alloy pig iron**

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- 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-cuffing steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) **Silico-manganese steel**

Alloy steels containing by weight—

- not more than 0.7% of carbon;
- 0.5% or more but not more than 1.9% of manganese; and
- 0.6% or more but not more than 2.3% of silicon, but no 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 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.

CHAPTER 72—*Continued*

IRON AND STEEL

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	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 phosphorous	Free	kg
7201.20.00	Non-alloy pig iron containing by weight more than 0.5% of phosphorous	Free	kg
7201.50.00	Alloy pig iron, spiegeleisen:		
7201.50.10	Alloy pig iron	Free	kg
7201.50.20	Spiegeleisen	Free	kg
72.02	**Ferro-alloys.**		
	Ferro-manganese:		
7202.11.00	Containing by weight more than 2% of carbon	Free	kg
7202.19.00	Other	Free	kg
	Ferro-silicon:		
7202.21.00	Containing by weight more than 55% of silicon	Free	kg
7202.29.00	Other	Free	kg
7202.30.00	Ferro-silico-manganese	Free	kg
	Ferro-chromium:		
7202.41.00	Containing by weight more than 4% of carbon	Free	kg
7202.49.00	Other	Free	kg
7202.50.00	Ferro-silico-chromium	Free	kg
7202.60.00	Ferro-nickel	Free	kg
7202.70.00	Ferro-molybdenum	Free	kg
7202.80.00	Ferro-tungsten and ferro-silico-tungsten	Free	kg
	Other:		
7202.91.00	Ferro-titanium and ferro-silico-titanium	Free	kg
7202.92.00	Ferro-vanadium	Free	kg
7202.93.00	Ferro-niobium	Free	kg
7202.99.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
72.03	**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.**		
7203.10.00	Ferrous products obtained by direct reduction of iron ore	10%	kg
7203.90.00	Other	Free	kg
72.04	**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**		
7204.10.00	Waste and scrap of cast iron	5%	kg
	Waste and scrap of alloy steel:		
7204.21.00	Of stainless steel	5%	kg
7204.29.00	Other	5%	kg
7204.30.00	Waste and scrap of tinned iron or steel	5%	kg
	Other waste and scrap:		
7204.41.00	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5%	kg
7204.49.00	Other	5%	kg
7204.50.00	Remelting scrap ingots	5%	kg
72.05	**Granules and powders, of pig iron, spiegeleisen, iron or steel.**		
7205.10.00	Granules	5%	kg
	Powders:		
7205.21.00	Of alloy steel	5%	kg
7205.29.00	Other	5%	kg
	II—IRON AND NON-ALLOY STEEL		
72.06	**Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7206.10.00	Ingots:		
7206.10.10	Of iron	5%	kg
7206.10.20	Of non-alloy steel	5%	kg
7206.90.00	Other:		
7206.90.10	Of iron.....	5%	kg
7206.90.90	Of non-alloy steel	5%	kg
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:		
7207.11.10	Blooms and billets, of non-alloy steel	10%	kg
7207.11.90	Other	5%	kg
7207.12.00	Other, of rectangular (other than square) cross-section:		
7207.12.10	Blooms and billets, of non-alloy steel	10%	kg
7207.12.90	Other	5%	kg
7207.19.00	Other:		
7207.19.10	Blooms and billets, of non-alloy steel	10%	kg
7207.19.90	Other	5%	kg
7207.20.00	Containing by weight 0.25% or more of carbon:		
7207.20.10	Blooms and billets, of non-alloy steel	10%	kg
7207.20.90	Other	5%	kg
72.08	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.**		
7208.10.00	In coils, not further worked than hot-rolled, with patterns in relief:		
7208.10.10	Of a thickness of less than 3 mm	5%	kg
7208.10.90	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other, in coils, not further worked than hot-rolled, pickled:		
7208.25.00	Of a thickness of 4.75 mm or more	5%	kg
7208.26.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg
7208.27.00	Of a thickness of less than 3 mm	5%	kg
	Other, in coils, not further worked than hot-rolled:		
7208.36.00	Of a thickness exceeding 10 mm	5%	kg
7208.37.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	kg
7208.38.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg
7208.39.00	Of a thickness of less than 3 mm	5%	kg
7208.40.00	Not in coils, not further worked than hot-rolled, with patterns in relief:		
7208.40.10	Of a thickness of less than 3 mm	5%	kg
7208.40.90	Other	5%	kg
	Other, not in coils, not further worked than hot-rolled:		
7208.51.00	Of a thickness exceeding 10 mm	5%	kg
7208.52.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	kg
7208.53.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg
7208.54.00	Of a thickness of less than 3 mm	5%	kg
7208.90.00	Other:		
7208.90.10	Of a thickness of less than 3 mm	5%	kg
7208.90.90	Other	5%	kg
72.09	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.**		
	In coils, not further worked than cold-rolled (cold-reduced):		
7209.15.00	Of a thickness of 3 mm or more	5%	kg
7209.16.00	Of a thickness exceeding 1 mm but less than 3 mm	5%	kg
7209.17.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	kg
7209.18.00	Of a thickness of less than 0.5 mm	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Not in coils, not further worked than cold-rolled (cold reduced):		
7209.25.00	Of a thickness of 3 mm or more	5%	kg
7209.26.00	Of a thickness exceeding 1 mm but less than 3 mm	5%	kg
7209.27.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	kg
7209.28.00	Of a thickness of less than 0.5 mm	5%	kg
7209.90.00	Other:		
7209.90.10	Of a thickness of less than 3 mm	5%	kg
7209.90.90	Other	5%	kg
72.10	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.**		
	Plated or coated with tin:		
7210.11.00	Of a thickness of 0.5 mm or more	5%	kg
7210.12.00	Of a thickness of less than 0.5 mm	5%	kg
7210.20.00	Plated or coated with lead, including terne-plate	5%	kg
7210.30.00	Electrolytically plated or coated with zinc:		
7210.30.10	Of a thickness of less than 3 mm, corrugated	15%	kg
7210.30.20	Of a thickness of less than 3 mm, other	5%	kg
7210.30.90	Other	5%	kg
	Otherwise plated or coated with zinc:		
7210.41.00	Corrugated:		
7210.41.10	Of a thickness of less than 3 mm	15%	kg
7210.41.90	Other	5%	kg
7210.49.00	Other:		
7210.49.10	Of a thickness of less than 3 mm	15%	kg
7210.49.90	Other	5%	kg
7210.50.00	Plated or coated with chromium oxides or with chromium and chromium oxides	5%	kg
	Plated or coated with aluminium:		
7210.61.00	Plated or coated with aluminium-zinc alloys:		
7210.61.10	Of a thickness of less than 3 mm, corrugated	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7210.61.20	Of a thickness of less than 3 mm, other	5%	kg
7210.61.90	Other	5%	kg
7210.69.00	Other	5%	kg
7210.70.00	Painted, varnished or coated with plastics:		
7210 70.10	Of a thickness of less than 3 mm, corrugated	15%	kg
7210.70.20	Of a thickness of less than 3 mm, other	5%	kg
7210.70.90	Other	5%	kg
7210.90.00	Other:		
7210.90.10	Of a thickness of less than 3 mm, corrugated	15%	kg
7210.90.20	Of a thickness of less than 3 mm, other	5%	kg
7210.90.90	Other	5%	kg
72.11	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.**		
	Not further worked than hot-rolled:		
7211.13.00	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5%	kg
7211.14.00	Other, of a thickness of 4.75 mm or more	5%	kg
7211.19.00	Other:		
7211.19.10	Of a thickness of less than 3 mm	5%	kg
7211.19.90	Other	5%	kg
	Not further worked than cold-rolled (cold-reduced):		
7211.23.00	Containing by weight less than 0.25% of carbon:		
7211.23.10	Of a thickness of less than 3 mm	5%	kg
7211.23.90	Other	5%	kg
7211.29.00	Other:		
7211.29.10	Of a thickness of less than 3 mm	5%	kg
7211.29.90	Other	5%	kg
7211.90.00	Other:		
7211.90.10	Of a thickness of less than 3 mm	5%	kg
7211.90.90	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
72.12	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.**		
7212.10.00	Plated or coated with tin	5%	kg
7212.20.00	Electrolytically plated or coated with zinc:		
7212.20.10	Of a thickness of less than 3 mm, corrugated	15%	kg
7212.20.20	Of a thickness of less than 3 mm, other	5%	kg
7212.20.90	Other	5%	kg
7212.30.00	Otherwise plated or coated with zinc:		
7212.30.10	Of a thickness of less than 3 mm, corrugated	15%	kg
7212.30.20	Of a thickness of less than 3 mm, other	5%	kg
7212.30.90	Other	5%	kg
7212.40.00	Painted, varnished or coated with plastics:		
7212.40.10	Of a thickness of less than 3 mm, corrugated	15%	kg
7212.40.20	Of a thickness of less than 3 mm, other	5%	kg
7212.40.90	Other	5%	kg
7212.50.00	Otherwise plated or coated:		
7212.50.10	Of a thickness of less than 3 mm, corrugated	15%	kg
7212.50.20	Of a thickness of less than 3 mm, other	5%	kg
7212.50.90	Other	5%	kg
7212.60.00	Clad:		
7212.60.10	Of a thickness of less than 3 mm, corrugated	15%	kg
7212.60.20	Of a thickness of less than 3 mm, other	5%	kg
7212.60.90	Other	5%	kg
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:		
7213.10.10	Of iron	5%	kg
7213.10.90	Of non-alloy steel	10%	kg
7213.20.00	Other, of free-cutting steel	10%	kg
	Other:		
7213.91.00	Of circular cross-section measuring less than 14 mm in diameter:		
7213.91.10	Of iron	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7213.91.90	Of non-alloy steel	10%	kg
7213.99.00	Other:		
7213.99.10	Of iron	5%	kg
7213.99.90	Of non-alloy steel	10%	kg
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:		
7214.10.10	Of iron	5%	kg
7214.10.20	Of non-alloy steel	2.5%	kg
7214.20.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:		
7214.20.10	Of iron	5%	kg
7214.20.90	Of non-alloy steel	10%	kg
7214.30.00	Other, of free-cutting steel	10%	kg
	Other:		
7214.91.00	Of rectangular (other than square) cross-section:		
7214.91.10	Of iron	5%	kg
7214.91.90	Of non-alloy steel	10%	kg
7214.99.00	Other:		
7214.99.10	Of iron	5%	kg
7214.99.90	Of non-alloy steel	10%	kg
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	2.5%	kg
7215.50.00	Other, not further worked than cold-formed or cold-finished	2.5%	kg
7215.90.00	Other:		
7215.90.10	Of iron	5%	kg
7215.90.90	Of non-alloy steel	2.5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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 80 mm	5%	kg
	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
7216.21.00	L sections	5%	kg
7216.22.00	T sections	5%	kg
	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm or more:		
7216.31.00	U sections	5%	kg
7216.32.00	I sections	5%	kg
7216.33.00	H sections	5%	kg
7216.40.00	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5%	kg
7216.50.00	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:		
7216.50.10	Angles, of non-alloy steel	10%	kg
7216.50.90	Other	5%	kg
	Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
7216.61.00	Obtained from flat-rolled products:		
7216.61.10	Angles, of non-alloy steel	10%	kg
7216.61.90	Other	5%	kg
7216.69.00	Other:		
7216.69.10	Angles, of non-alloy steel	10%	kg
7216.69.90	Other	5%	kg
	Other:		
7216.91.00	Cold-formed or cold-finished from flat-rolled products:		
7216.91.10	Angles, of non-alloy steel	10%	kg
7216.91.90	Other	5%	kg
7216.99.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
72.17	**Wire of iron or non-alloy steel.**		
7217.10.00	Not plated or coated, whether or not polished:		
7217.10.10	Of iron	5%	kg
7217.10.90	Of non-alloy steel	10%	kg
7217.20.00	Plated or coated with zinc	2.5%	kg
7217.30.00	Plated or coated with other base metals	2.5%	kg
7217.90.00	Other	2.5%	kg
	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	5%	kg
	Other:		
7218.91.00	Of rectangular (other than square) cross-section	5%	kg
7218.99.00	Other	5%	kg
72.19	**Flat-rolled products of stainless steel, of a width of 600 mm or more.**		
	Not further worked than hot-rolled, in coils:		
7219.11.00	Of a thickness exceeding 10 mm	5%	kg
7219.12.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	kg
7219.13.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg
7219.14.00	Of a thickness of less than 3 mm	5%	kg
	Not further worked than hot-rolled, not in coils:		
7219.21.00	Of a thickness exceeding 10 mm	5%	kg
7219.22.00	Of a thickness of 4.75 mm or more but not exceeding l0 mm	5%	kg
7219.23.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg
7219.24.00	Of a thickness of less than 3 mm	5%	kg
	Not further worked than cold-rolled (cold-reduced):		
7219.31.00	Of a thickness of 4.75 mm or more	5%	kg
7219.32.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7219.33.00	Of a thickness exceeding 1 mm but less than 3 mm	5%	kg
7219.34.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	kg
7219.35.00	Of a thickness of less than 0.5 mm	5%	kg
7219.90.00	Other	5%	kg
72.20	**Flat-rolled products of stainless steel, of a width of less than 600 mm.**		
	Not further worked than hot-rolled:		
7220.11.00	Of a thickness of 4.75 mm or more	5%	kg
7220.12.00	Of a thickness of less than 4.75 mm	5%	kg
7220.20.00	Not further worked than cold-rolled (cold-reduced)	5%	kg
7220.90.00	Other	5%	kg
7221.00.00	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel**	5%	kg
72.22	**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.**		
	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7222.11.00	Of circular cross-section	5%	kg
7222.19.00	Other	5%	kg
7222.20.00	Bars and rods, not further worked than cold-formed or cold-finished	5%	kg
7222.30.00	Other bars and rods	Free	kg
7222.40.00	Angles, shapes and sections:		
7222.40.10	Angles	5%	kg
7222.40.20	Shapes and sections	5%	kg
7223.00.00	**Wire of stainless steel**	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	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	Free	kg
7224.90.00	Other	Free	kg
72.25	**Flat-rolled products of other alloy steel, of a width of 600 mm or more.**		
	Of silicon-electrical steel:		
7225.11.00	Grain-oriented	Free	kg
7225.19.00	Other	Free	kg
7225.20.00	Of high speed steel	Free	kg
7225.30.00	Other, not further worked than hot-rolled, in coils	Free	kg
7225.40.00	Other, not further worked than hot-rolled, not in coils	Free	kg
7225.50.00	Other, not further worked than cold-rolled (cold-reduced)	Free	kg
	Other:		
7225.91.00	Electrolytically plated or coated with zinc	Free	kg
7225.92.00	Otherwise plated or coated with zinc	Free	kg
7225.99.00	Other	Free	kg
72.26	**Flat-rolled products of other alloy steel, of a width of less than 600 mm.**		
	Of silicon-electrical steel:		
7226.11.00	Grain-oriented	Free	kg
7226.19.00	Other	Free	kg
7226.20.00	Of high speed steel	Free	kg
	Other:		
7226.91.00	Not further worked than hot-rolled	Free	kg
7226.92.00	Not further worked than cold-rolled (cold-reduced)	Free	kg
7226.93.00	Electrolytically plated or coated with zinc	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7226.94.00	Otherwise plated or coated with zinc	Free	kg
7226.99.00	Other	Free	kg
72.27	**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.**		
7227.10.00	Of high speed steel	Free	kg
7227.20.00	Of silico-manganese steel	Free	kg
7227.90.00	Other	Free	kg
72.28	**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.**		
7228.10.00	Bars and rods, of high speed steel	Free	kg
7228.20.00	Bars and rods, of silico-managanese steel	Free	kg
7229.30.00	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	Free	kg
7228.40.00	Other bars and rods, not further worked than forged	Free	kg
7228.50.00	Other bars and rods, not further worked than cold-formed or cold-finished	Free	kg
7228.60.00	Other bars and rods	Free	kg
7228.70.00	Angles, shapes and sections:		
7228.70.10	Angles	5%	kg
7228.70.20	Shapes and sections	5%	kg
7228.80.00	Hollow drill bars and rods	5%	kg
72.29	**Wire of other alloy steel.**		
7229.10.00	Of high speed steel	Free	kg
7229.20.00	Of silico-managanese steel	Free	kg
7229.90.00	Other	Free	kg

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.

CHAPTER 73—*Continued*

ARTICLES OF IRON OR STEEL

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	2.5%	kg
7301.20.00	Angles, shapes and sections	2.5%	kg
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	2.5%	kg
7302.30.00	Switch blades, crossing frogs, point rods and other crossing pieces	2.5%	kg
7302.40.00	Fish-plates and sole plates	2.5%	kg
7302.90.00	Other	2.5%	kg
7303.00.00	**Tubes, pipes and hollow profiles, of cast iron.**	2.5%	kg
73.04	**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	2.5%	kg
	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304.21.00	Drill pipe	2.5%	kg
7304.29.00	Other	2.5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other, of circular cross-section, of iron or non-alloy steel:		
7304.31.00	Cold-drawn or cold-rolled (cold-reduced)	2.5%	kg
7304.39.00	Other	2.5%	kg
	Other, of circular cross-section, of stainless steel:		
7304.41.00	Cold-drawn or cold-rolled (cold-reduced)	2.5%	kg
7304.49.00	Other.....	2.5%	kg
	Other, of circular cross-section, of other alloy steel:		
7304.51.00	Cold-drawn or cold-rolled (cold-reduced)	2.5%	kg
7304.59.00	Other	2.5%	kg
7304.90.00	Other	2.5%	kg
73.05	**Other tubes and pipes (for example, welded, riveted or similarly closed), having 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	2.5%	kg
7305.12.00	Other, longitudinally welded	2.5%	kg
7305.19.00	Other	2.5%	kg
7305.20.00	Casing of a kind used in drilling for oil or gas	Free	kg
	Other, welded:		
7305.31.00	Longitudinally welded	2.5%	kg
7305.39.00	Other	2.5%	kg
7305.90.00	Other	2.5%	kg
73.06	**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	2.5%	kg
7306.20.00	Casing and tubing of a kind used in drilling for oil or gas	2.5%	kg
7306.30.00	Other, welded, of circular cross-section, of iron or non-alloy steel	2.5%	kg
7306.40.00	Other, welded, of circular cross-section, of stainless steel	2.5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7306.50.00	Other, welded, of circular cross-section, of other alloy steel	2.5%	kg
7306.60.00	Other, welded, of non-circular cross-section	2.5%	kg
7306.90.00	Other	2.5%	kg
73.07	**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.**		
	Cast fittings:		
7307.11.00	Of non-malleable cast iron	2.5%	kg
7307.19.00	Other	2.5%	kg
	Other, of stainless steel:		
7307.21.00	Flanges	2.5%	kg
7307.22.00	Threaded elbows, bends and sleeves	2.5%	kg
7307.23.00	Butt welding fittings	2.5%	kg
7307.29.00	Other	2.5%	kg
	Other:		
7307.91.00	Flanges	2.5%	kg
7307.92.00	Threaded elbows, bends and sleeves	2.5%	kg
7307.93.00	Butt welding fittings	2.5%	kg
7307.99.00	Other	2.5%	kg
73.08	**Structures (excluding prefabricated buildings of heading 9406.00.00) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, 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	2.5%	kg and mt

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7308.20.00	Towers and lattice masts	2.5%	kg and mt
7308.30.00	Doors, windows and their frames and thresholds for doors	2.5%	kg and mt
7308.40.00	Equipment for scaffolding, shuttering, propping or pit-propping	2.5%	kg and mt
7308.90.00	Other	2.5%	kg and mt
7309.00.00	**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**		
7309.00.10	Petrol, oil and gas tanks	2.5%	kg
7309.00.20	Water tanks	2.5%	kg
7309.00.90	Other	2.5%	kg
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	5%	kg
	Of a capacity of less than 50 litres:		
7310.21.00	Cans which are to be closed by soldering or crimping	15%	kg
7310.29.00	Other	5%	kg
7311.00.00	**Containers for compressed or liquefied gas, of iron or steel**	5%	kg
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:		
7312.10.10	Stranded wire	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7312.10.20	Cables	15%	kg
7312.10.30	Ropes	5%	kg
7312.90.00	Other	5%	kg
7313.00.00	**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.**		
7313.00.10	Barbed wire, of iron or steel	15%	kg
7313.00.90	Other	15%	kg
73.14	**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.**		
	Woven cloth:		
7314.12.00	Endless bands for machinery, of stainless steel	15%	kg
7314.13.00	Other endless bands for machinery	15%	kg
7314.14.00	Other woven cloth, of stainless steel	15%	kg
7314.19.00	Other:		
7314.19.10	Gauze	15%	kg
7314.19.90	Other	15%	kg
7314.20.00	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	Grill	15%	kg
7314.20.90	Other	15%	kg
	Other grill, netting and fencing, welded at the intersection:		
7314.31.00	Plated or coated with zinc:		
7314.31.10	Grill	15%	kg
7314.31.90	Other	15%	kg
7314.39.00	Other	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other cloth, grill, netting and fencing:		
7314.41.00	Plated or coated with zinc:		
7314.41.10	Grill	15%	kg
7314.41.90	Other	15%	kg
7314.42.00	Coated with plastics:		
7314.42.10	Grill	15%	kg
7314.42.90	Other	15%	kg
7314.49.00	Other	15%	kg
7314.50.00	Expanded metal	5%	kg
73.15	**Chain and parts thereof, of iron or steel.**		
	Articulated link chain and parts thereof:		
7315.11.00	Roller chain	5%	kg
7315.12.00	Other chain	5%	kg
7315.19.00	Parts	5%	kg
7315.20.00	Skid chain	5%	kg
	Other chain:		
7315.81.00	Stud-link	5%	kg
7315.82.00	Other, welded link	5%	kg
7315.89.00	Other	5%	kg
7315.90.00	Other parts	5%	kg
7316.00.00	**Anchors, grapnels and parts thereof, of iron or steel**	5%	kg
7317.00.00	**Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 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	Masonry and roofing nails	5%	kg
7317.00.20	Other nails	15%	kg
7317.00.30	Tacks	5%	kg
7317.00.40	Staples	15%	kg
7317.00.90	Other	5%	kg
73.18	**Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Threaded articles:		
7318.11.00	Coach screws	5%	kg
7318.12.00	Other wood screws	5%	kg
7318.13.00	Screw hooks and screw rings	5%	kg
7318.14.00	Self-tapping screws	5%	kg
7318.15.00	Other screws and bolts, whether or not with their nuts or washers	5%	kg
7318.16.00	Nuts	5%	kg
7318.19.00	Other	5%	kg
	Non-threaded articles:		
7318.21.00	Spring washers and other lock washers	5%	kg
7318.22.00	Other washers	5%	kg
7318.23.00	Rivets	5%	kg
7318.24.00	Cotters and cotter-pins	5%	kg
7318.29.00	Other	5%	kg
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	5%	kg
7319.20.00	Safety pins	5%	kg
7319.30.00	Other pins:		
7319.30.10	Ordinary pins	15%	kg
7319.30.90	Other	5%	kg
7319.90.00	Other	5%	kg
73.20	**Springs and leaves for springs, of iron or steel.**		
7320.10.00	Leaf-springs and leaves therefor:		
7320.10.10	For road motor vehicles	20%	kg
7320.10.90	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7320.20.00	Helical springs:		
7320.20.10	For road motor vehicles	20%	kg
7320.20.90	Other	5%	kg
7320.90.00	Other :		
7320.90.10	For road motor vehicles	20%	kg
7320.90.90	Other	5%	kg
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:		
7321.11.10	Stoves and ranges	20%	kg and u
7321.11.20	Cookers	20%	kg and u
7321.11.30	Barbecues	20%	kg and u
7321.11.90	Other	20%	kg and u
7321.12.00	For liquid fuel:		
7321.12.10	Stoves and ranges	20%	kg and u
7321.12.20	Cookers	20%	kg and u
7321.12.30	Barbecues	20%	kg and u
7321.12.90	Other	20%	kg and u
7321.13.00	For solid fuel:		
7321.13.10	Stoves and ranges	20%	kg and u
7321.13.20	Cookers	20%	kg and u
7321.13.30	Barbecues	20%	kg and u
7321.13.90	Other	20%	kg and u
	Other appliances:		
7321.81.00	For gas fuel or for both gas and other fuels	20%	kg and u
7321.82.00	For liquid fuel	20%	kg and u
7321.83.00	For solid fuel	20%	kg and u
7321.90.00	Parts	2.5%	kg
73.22	**Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Radiators and parts thereof:		
7322.11.00	Of cast iron	2.5%	kg
7322.19.00	Other	2.5%	kg
7322.90.00	Other	2.5%	kg
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:		
7323.10.10	Iron or steel wool	20%	kg
7323.10.20	Pot scourers and scouring or polishing pads	20%	kg
7323.10.90	Other	20%	kg
	Other:		
7323.91.00	Of cast iron, not enamelled	20%	kg
7323.92.00	Of cast iron, enamelled	20%	kg
7323.93.00	Of stainless steel:		
7323.93.10	Baking pans	20%	kg
7323.93.20	Buckets	20%	kg
7323.93.30	Dust bins	20%	kg
7323.93.40	Funnels	20%	kg
7323.93.50	Watering-cans	20%	kg
7323.93.60	Clothes hangers	20%	kg
7323.93.70	Letterboxes	20%	kg
7323.93.80	Parts	5%	kg
7323.93.90	Other	20%	kg
7323.94.00	Of iron (other than cast iron) or steel, enamelled:		
7323.94.10	Baking pans	20%	kg
7323.94.20	Buckets	20%	kg
7323.94.30	Dust bins	20%	kg
7323.94.40	Funnels	20%	kg
7323.94.50	Watering-cans	20%	kg
7323.94.60	Clothes hangers	20%	kg
7323.94.70	Letter boxes	20%	kg
7323.94.80	Parts	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7323.94.90	Other	20%	kg
7323.99.00	Other	20%	kg
73.24	**Sanitary ware and parts thereof, of iron or steel.**		
7324.10.00	Sinks and wash basins, of stainless steel	5%	kg
	Baths:		
7324.21.00	Of cast iron, whether or not enamelled	5%	kg
7324.29.00	Other	5%	kg
7324.90.00	Other, including parts:		
7324.90.10	Parts of sinks and wash basins	5%	kg
7324.90.20	Parts of other sanitary ware	5%	kg
7324.90.90	Other	5%	kg
73.25	**Other cast articles of iron or steel.**		
7325.10.00	Of non-malleable cast iron	20%	kg
	Other:		
7325.91.00	Grinding balls and similar articles for mills.....	Free	kg
7325.99.00	Other	20%	kg
73.26	**Other articles of iron or steel.**		
	Forged or stamped, but not further worked:		
7326.11.00	Grinding balls and similar articles for mills.....	Free	kg
7326.19.00	Other	20%	kg
7326.20.00	Articles of iron or steel wire	20%	kg
7326.90.00	Other:		
7326.90.10	Handcuffs	20%	kg
7326.90.90	Other	20%	kg

CHAPTER 74

COPPER AND ARTICLES THEREOF

Note:

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

(a) **Refined copper**

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE—Other elements

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 is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing 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 28.48.

(d) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to

any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex 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 74.14, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 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 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 base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present—

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% [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 silvers)**

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.

CHAPTER 74—*Continued*

COOPER AND ARTICLES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
74.01	**Copper mattes; cement copper (precipitated copper).**		
7401.10.00	Copper mattes	Free	kg
7401.20.00	Cement copper (precipitated copper)	Free	kg
7402.00.00	**Unrefined copper; copper anodes for electrolytic refining**	Free	kg
74.03	**Refined copper and copper alloys, unwrought.**		
	Refined copper:		
7403.11.00	Cathodes and sections of cathodes	Free	kg
7403.12.00	Wire-bars	Free	kg
7403.13.00	Billets	Free	kg
7403.19.00	Other	Free	kg
	Copper alloys:		
7403.21.00	Copper-zinc base alloys (brass)	Free	kg
7403.22.00	Copper-tin base alloys (bronze)	Free	kg
7403.23.00	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Free	kg
7403.29. 00	Other copper alloys (other than master alloys of heading 7405.00.00)	Free	kg
7404.00.00	**Copper waste and scrap**	Free	kg
7405.00.00	**Master alloys of copper**	Free	kg
74.06	**Copper powders and flakes**.		
7406.10.00	Powders of non-lamellar structure	Free	kg
7406.20.00	Powders of lamellar structure; flakes	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
74.07	**Copper bars, rods and profiles.**		
7407.10.00	Of refined copper	Free	kg
	Of copper alloys:		
7407.21.00	Of copper-zinc base alloys (brass)	Free	kg
7407.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Free	kg
7407.29.00	Other	Free	kg
74.08	**Copper wire.**		
	Of refined copper:		
7408.11.00	Of which the maximum cross-sectional dimension exceeds 6 mm	Free	kg
7408.19.00	Other	Free	kg
	Of copper alloys:		
7408.21.00	Of copper-zinc base alloys (brass)	Free	kg
7408.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Free	kg
7408.29.00	Other	Free	kg
74.09	**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.**		
	Of refined copper:		
7409.11.00	In coils	Free	kg
7409.19.00	Other	Free	kg
	Of copper-zinc base alloys (brass):		
7409.21.00	In coils	Free	kg
7409.29.00	Other	Free	kg
	Of copper-tin base alloys (bronze):		
7409.31.00	In coils	Free	kg
7409.39.00	Other	Free	kg
7409.40.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Free	kg
7409.90.00	Of other copper alloys	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
74.10	**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm.**		
	Not backed:		
7410.11.00	Of refined copper	Free	kg
7410.12.00	Of copper alloys	Free	kg
	Backed:		
7410.21.00	Of refined copper	Free	kg
7410.22.00	Of copper alloys	Free	kg
74.11	**Copper tubes and pipes.**		
7411.10.00	Of refined copper	5%	kg
	Of copper alloys:		
7411.21.00	Of copper-zinc base alloys (brass)	5%	kg
7411.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	kg
7411.29.00	Other	5%	kg
74.12	**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**		
7412.10.00	Of refined copper	5%	kg
7412.20.00	Of copper alloys	5%	kg
7413.00.00	**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated**	5%	kg
74.14	**Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.**		
7414.20.00	Cloth	5%	kg
7414.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
74.15	**Nails, tacks, drawing pins, staples (other than those of heading 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	5%	kg
	Other articles, not threaded:		
7415.21.00	Washers (including spring washers)	5%	kg
7415.29.00	Other	5%	kg
	Other threaded articles:		
7415.33.00	Screws; bolts and nuts	5%	kg
7415.39.00	Other	5%	kg
7416.00.00	**Copper springs**	5%	kg
7417.00.00	**Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper**	20%	kg
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.**		
	Table, kitchen or other household articles and parts thereof, pot scourers and scouring or polishing pads, gloves and the like:		
7418.11.00	Pot scourers and scouring or polishing pads, gloves and the like	20%	kg
7418.19.00	Other	20%	kg
7418.20.00	Sanitary ware and parts thereof	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
74.19	**Other articles of copper.**		
7419.10.00	Chain and parts thereof	5%	kg
7419.90.00	Other:		
7419.91.00	Cast, moulded, stamped or forged, but not further worked	5%	kg
7419.99.00	Other	5%	kg

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Notes:

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 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 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes:

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**

Metallic substances in which nickel predominates by weight over each of the other elements provided that—

(i) the content by weight of cobalt exceeds 1.5%;

(ii) the content by weight of at least one of the other elements is 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%.

2. Notwithstanding the provisions of Chapter Note 1*(c)*, for the purposes of subheading 7508.10.00 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

CHAPTER 75—*Continued*

NICKEL AND ARTICLES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
75.01	**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**		
7501.10.00	Nickel mattes	Free	kg
7501.20.00	Nickel oxide sinters and other intermediate products of nickel metallurgy	Free	kg
75.02	**Unwrought nickel.**		
7502.10.00	Nickel, not alloyed	Free	kg
7502.20.00	Nickel alloys	Free	kg
7503.00.00	**Nickel waste and scrap**	Free	kg
7504.00.00	**Nickel powders and flakes**	Free	kg
75.05	**Nickel bars, rods, profiles and wire**.		
	Bars, rods and profiles:		
7505.11.00	Of nickel, not alloyed	Free	kg
7505.12.00	Of nickel alloys	Free	kg
	Wire:		
7505.21.00	Of nickel, not alloyed	Free	kg
7505.22.00	Of nickel alloys	Free	kg
75.06	**Nickel plates, sheets, strip and foil.**		
7506.10.00	Of nickel, not alloyed	Free	kg
7506.20.00	Of nickel alloys	Free	kg
75.07	**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7507.10.00	Tubes and pipes:		
7507.11.00	Of nickel, not alloyed	5%	kg
7507.12.00	Of nickel alloys	5%	kg
7507.20.00	Tube or pipe fittings	5%	kg
75.08	**Other articles of nickel**.		
7508.10.00	Cloth, grill and netting, of nickel wire	5%	kg
7508.90.00	Other:		
7508.90.10	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	5%	kg
7508.90.90	Other	5%	kg

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Note:

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 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 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 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 Notes:

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) Other elements(1), each	1 0.1(2)
(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn. (2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.	

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that—

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1*(c)*, for the purposes of subheading 7616.91.00 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

CHAPTER 76—*Continued*

ALUMINIUM AND ARTICLES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
76.01	**Unwrought aluminium.**		
7601.10.00	Aluminium, not alloyed	Free	kg
7601.20.00	Aluminium alloys	Free	kg
7602.00.00	**Aluminium waste and scrap**	Free	kg
76.03	**Aluminium powders and flakes.**		
7603.10.00	Powders of non-lamellar structure	Free	kg
7603.20.00	Powders of lamellar structure; flakes	Free	kg
76.04	**Aluminium bars, rods and profiles.**		
7604.10.00	Of aluminium, not alloyed	15%	kg
	Of aluminium alloys:		
7604.21.00	Hollow profiles	15%	kg
7604.29.00	Other	15%	kg
76.05	**Aluminium wire.**		
	Of aluminium, not alloyed:		
7605.11.00	Of which the maximum cross-sectional dimension exceeds 7 mm	Free	kg
7605.19.00	Other	Free	kg
	Of aluminium alloys:		
7605.21.00	Of which the maximum cross-sectional dimension exceeds 7 mm	Free	kg
7605.29.00	Other	Free	kg
76.06	**Aluminium plates, sheets and strips, of a thickness exceeding 0.2 mm.**		
	Rectangular (including square):		
7606.11.00	Of aluminium, not alloyed:		
7606.11.10	Flat sheets	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7606.11.20	Corrugated sheets	Free	kg
7606.12.00	Of aluminium alloys:		
7606.12.10	Flat sheets	Free	kg
7606.12.20	Corrugated sheets	Free	kg
	Other:		
7606.91.00	Of aluminium, not alloyed	Free	kg
7606.92.00	Of aluminium alloys	Free	kg
76.07	**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.**		
	Not backed:		
7607.11.00	Rolled but not further worked	5%	kg
7607.19.00	Other	5%	kg
7607.20.00	Backed	5%	kg
76.08	**Aluminium tubes and pipes.**		
7608.10.00	Of aluminium, not alloyed	15%	kg
7608.20.00	Of aluminium alloys	15%	kg
7609.00.00	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)**	5%	kg
76.10	**Aluminium structures (excluding pre-fabricated buildings of heading 9406.00.00) 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.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7610.10.00	Doors, windows and their frames and thresholds for doors	10%	kg
7610.90.00	Other:		
76 10.90.10	Complete structures	10%	kg
7610.90.90	Other	Free	kg
7611.00.00	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 1, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**		
7611.00.10	Water storage tanks	10%	kg
7611.00.90	Other	5%	kg
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 1, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**		
7612.10.00	Collapsible tubular containers:		
7612.10.10	Cans	5%	kg
7612.10.90	Other	5%	kg
7612.90.00	Other:		
7612.90.10	Cans	5%	kg
7612.90.90	Other	5%	kg
7613.00.00	**Aluminium containers for compressed or liquefied gas .....**	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
76.14	**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.**		
7614.10.00	With steel core	5%	kg
7614.90.00	Other	5%	kg
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, or aluminium.**		
	Table, kitchen, or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7615.11.00	Pot scourers and scouring or polishing pads, gloves and the like	20%	kg
7615.19.00	Other:		
7615.19.10	Saucepans	20%	kg
7615.19.20	Baking, stew and frying pans	20%	kg
7615.19.30	Other table, kitchen or household articles	20%	kg
7615.19.40	Parts of the goods of subheadings 7615.19.10, 7615.19.20 and 7615.19.30	5%	kg
7615.19.90	Other	20%	kg
7615.20.00	Sanitary ware and parts thereof:		
7615.20.10	Sanitary ware	20%	kg
7615.20.20	Parts	5%	kg
76.16	**Other articles of aluminium.**		
7616.10.00	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5%	kg
	Other:		
7616.91.00	Cloth, grill, netting and fencing, of aluminium wire	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7616.99.00	Other:		
7616.99.10	Expanded metal	5%	kg
7616.99.90	Other	5%	kg

CHAPTER 77

(RESERVED FOR POSSIBLE FUTURE USE IN THE HARMONISED SYSTEM)

CHAPTER 78

LEAD AND ARTICLES THEREOF

Note:

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals,

rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 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 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note:

1. In this Chapter the expression "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

CHAPTER 78—*Continued*

LEAD AND ARTICLES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
78.01	**Unwrought lead.**		
7801.10.00	Refined lead	Free	kg
7801.90.00	Other:		
7801.91.00	Containing by weight antimony as the principal other element	Free	kg
7801.99.00	Other	Free	kg
7802.00.00	**Lead waste and scrap**	Free	kg
7803.00.00	**Lead bars, rods, profiles and wire**	Free	kg
78.04	**Lead plates, 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	Free	kg
7804.19.00	Other	Free	kg
7804.20.00	Powders and flakes	Free	kg
7805.00.00	**Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)**	2.5%	kg
7806.00.00	**Other articles of lead**	5%	kg

CHAPTER 79

ZINC AND ARTICLES THEREOF

Note:

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 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 7905.00.00 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note:

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% 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.

CHAPTER 79—*Continued*

ZINC AND ARTICLES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
79.01	**Unwrought zinc.**		
	Zinc, not alloyed:		
7901.11.00	Containing by weight 99.99% or more of zinc	Free	kg
7901.12.00	Containing by weight less than 99.99% of zinc ..	Free	kg
7901.20.00	Zinc alloys	Free	kg
7902.00.00	**Zinc waste and scrap**	Free	kg
79.03	**Zinc dust, powders and flakes**.		
7903.10.00	Zinc dust	Free	kg
7903.90.00	Other	Free	kg
7904.00.00	**Zinc bars, rods, profiles and wire**	Free	kg
7905.00.00	**Zinc plates, sheets, strip and foil**	Free	kg
7906.00.00	**Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)**	2.5%	kg
7907.00.00	**Other articles of zinc.**		
7907.00.10	Gutters, roof capping, skylight frames and other fabricated building components	2.5%	kg
7907.00.90	Other	5%	kg

CHAPTER 80

TIN AND ARTICLES THEREOF

Notes:

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners

rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 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 8004.00.00 and 8005.00.00 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation Tubes and pipes of the foregoing cross-sections may be polished, coated bent, 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 is equal to or greater than the limit specified in the foregoing table.

CHAPTER 80—*Continued*

TIN AND ARTICLES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
80.01	**Unwrought tin.**		
8001.10.00	Tin, not alloyed	Free	kg
8001.20.00	Tin alloys	Free	kg
8002.00.00	**Tin waste and scrap**	Free	kg
8003.00.00	**Tin bars, rods, profiles and wire**	Free	kg
8004.00.00	**Tin plates, sheets and strip, of a thickness exceeding 0.2 mm**	Free	kg
8005.00.00	**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.**		
8005.00.10	Foil	Free	kg
8005.00.90	Powders and flakes	Free	kg
8006.00.00	**Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)**	2.5%	kg
8007.00.00	**Other articles of tin**	5%	kg

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Note:

1. Note 1 to Chapter 74, defining "bars and rods", "profile's", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

CHAPTER 81—*Continued*

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
81.01	**Tungsten (wolfram) and articles thereof, including waste and scrap.**		
8101.10.00	Powders	Free	kg
	Other:		
8101.94.00	Unwrought tungsten, including bars and rods obtained simply by sintering	Free	kg
8101.95.00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil ..	Free	kg
8101.96.00	Wire	Free	kg
8101.97.00	Waste and scrap	Free	kg
8101.99.00	Other	Free	kg
81.02	**Molybdenum and articles thereof, including waste and scrap.**		
8102.10.00	Powders	Free	kg
	Other:		
8102.94.00	Unwrought molybdenum, including bars and rods obtained simply by sintering	Free	kg
8102.95.00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Free	kg
8102.96.00	Wire	Free	kg
8102.97.00	Waste and scrap	Free	kg
8102.99.00	Other	Free	kg
81.03	**Tantalum and articles thereof, including waste and scrap.**		
8103.20.00	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	Free	kg
8103.30.00	Waste and scrap	Free	kg
8103.90.00	Other	Free	kg
81.04	**Magnesium and articles thereof, including waste and scrap.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Unwrought magnesium:		
8104.11.00	Containing at least 99.8% by weight of magnesium	Free	kg
8104.19.00	Other	Free	kg
8104.20.00	Waste and scrap	Free	kg
8104.30.00	Raspings, turnings and granules, graded according to size; powders	Free	kg
8104,90.00	Other:		
8104.90.10	Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	Free	kg
8104.90.90	Other	Free	kg
81.05	**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.**		
8105.20.00	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Free	kg
8105.30.00	Waste and scrap	Free	kg
8105.90.00	Other	Free	kg
8106.00.00	**Bismuth and articles thereof, including waste and scrap**	Free	kg
81.07	**Cadmium and articles thereof, including waste and scrap.**		
8107.20.00	Unwrought cadmium; powders	Free	kg
8107.30.00	Waste and scrap	Free	kg
8107.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
81.08	**Titanium and articles thereof, including waste and scrap.**		
8108.20.00	Unwrought titanium; powders	Free	kg
8108.30.00	Waste and scrap	Free	kg
8108.90.00	Other	Free	kg
81.09	**Zirconium and articles thereof, including waste and scrap.**		
8109.20.00	Unwrought zirconium; powders	Free	kg
8109.30.00	Waste and scrap	Free	kg
8109.90.00	Other	Free	kg
81.10	**Antimony and articles thereof, including waste and scrap.**		
8110.10.00	Unwrought antimony; powders	Free	kg
8110.20.00	Waste and scrap	Free	kg
8110.90.00	Other	Free	kg
8111.00.00	**Manganese and articles thereof, including waste and scrap**	Free	kg
81.12	**Beryllium, chromium, germanium, vanadium gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.**		
	Beryllium:		
8112.12.00	Unwrought; powders	Free	kg
8112.13.00	Waste and scrap	Free	kg
8112.19.00	Other	Free	kg
	Chromium:		
8112.21.00	Unwrought; powders	Free	kg
8112.22.00	Waste and scrap	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8112.29.00	Other	Free	kg
8112.30.00	Germanium	Free	kg
8112.40.00	Vanadium	Free	kg
	Thallium:		
8112.51.00	Unwrought; powders	Free	kg
8112.52.00	Waste and scrap	Free	kg
8112.59.00	Other	Free	
	Other:		
8112.92.00	Unwrought; waste and scrap; powders	Free	kg
8112.99.00	Other	Free	kg
8113.00.00	**Cermets and articles thereof, including waste and scrap**	Free	kg

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 8209.00.00, 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 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 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

CHAPTER 82—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
82.01	**Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners 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	Free	kg
8201.20.00	Forks	Free	kg
8201.30.00	Mattocks, picks, hoes and rakes:		
8201.30.10	Mattocks	Free	kg and u
8201.30.20	Picks	Free	kg and u
8201.30.30	Hoes	Free	kg and u
8201.30.40	Rakes	Free	kg and u
8201.40.00	Axes, bill hooks and similar hewing tools:		
8201.40.10	Axes	Free	kg and u
8201.40.20	Machettes (cutlasses)	Free	kg and u
8201.40.90	Other	Free	kg and u
8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears)	Free	kg
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears	Free	kg
8201.90.00	Other hand tools of a kind used in agriculture, horticulture or forestry	Free	kg
82.02	**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**		
8202.10.00	Hand saws	2.5%	kg
8202.20.00	Band saw blades	Free	kg
	Circular saw blades (including slitting or slotting saw blades):		
8202.31.00	With working part of steel	2.5%	kg
8202.39.00	Other, including parts	2.5%	kg
8202.40.00	Chain saw blades	2.5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other:		
8202.91.00	Straight saw blades, for working metal	2.5%	kg
8202.99.00	Other	2.5%	kg
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	2.5%	kg
8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools	2.5%	kg.
8203.30.00	Metal cutting shears and similar tools	2.5%	kg
8203.40.00	Pipe-cutters, bolt croppers, perforating punches and similar tools	2.5%	kg
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	2.5%	kg
8204.12.00	Adjustable	2.5%	kg
8204.20.00	Interchangeable spanner sockets, with or without handles	2.5%	kg
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	2.5%	kg
8205.20.00	Hammers and sledge hammers	2.5%	kg
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood	2.5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8205.40.00	Screwdrivers	2.5%	kg
	Other hand tools (including glaziers' diamonds):		
8205.51.00	Household tools	20%	kg
8205.59.00	Other	2.5%	kg
8205.60.00	Blow lamps	2.5%	kg
8205.70.00	Vices, clamps and the like	2.5%	kg
8205.80.00	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	Free	kg
8205.90.00	Sets of articles of two or more of the foregoing subheadings	Free	kg
8206.00.00	**Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.**		
8206.00.10	Household tools	20%	kg
8206.00.90	Other	5%	kg
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:		
8207.13.00	With working part of cermets	Free	kg
8207.19.00	Other, including parts	Free	kg
8207.20.00	Dies for drawing or extruding metal	Free	kg
8207.30.00	Tools for pressing, stamping or punching	Free	kg
8207.40.00	Tools for tapping or threading	Free	kg
8207.50.00	Tools for drilling, other than for rock drilling	Free	kg
8207.60.00	Tools for boring or broaching	Free	kg
8207.70.00	Tools for milling	Free	kg
8207.80.00	Tools for turning	Free	kg
8207.90.00	Other interchangeable tools	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
82.08	**Knives and cutting blades, for machines or for mechanical appliances.**		
8208.10.00	For metal working	Free	kg
8208.20.00	For wood working	Free	kg
8208.30.00	For kitchen appliances or for machines used by the food industry:		
8208.30.10	For kitchen appliances	2.5%	kg
8208.30.90	Other	Free	kg
8208.40.00	For agricultural, horticultural or forestry machines:		
8208.40.10	For lawn mowers	2.5%	kg
8208.40.90	Other	Free	kg
8208.90.00	Other	Free	kg
8209.00.00	**Plates, sticks, tips and the like for tools, unmounted, of cermets**	2.5%	kg
8210.00.00	**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.**		
8210.00.10	Coffee-mills	20%	kg
8210.00.20	Mincers	20%	kg
8210.00.30	Juice extractors	20%	kg
8210.00.40	Ice cream freezers	20%	kg
8210.00.90	Other	20%	kg
82.11	**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.**		
8211.10.00	Sets of assorted articles	20%	kg and u
	Other:		
8211.91.00	Table knives having fixed blades	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8211.92.00	Other knives having fixed blades:		
8211.92.10	Household	20%	kg and u
8211.92.90	Other	5%	kg and u
8211.93.00	Knives having other than fixed blades:		
8211.93.10	Table and other household knives	20%	kg and u
8211.93.90	Other	5%	kg and u
8211.94.00	Blades:		
8211.94.10	For table and other household knives	20%	kg
8211.94.90	Other	5%	kg
8211.95.00	Handles of base metal:		
8211.95.10	For table and other household knives	20%	kg
8211.95.90	Other	20%	kg
82.12	**Razors and razor blades (including razor blade blanks in strips).**		
8212.10.00	Razors	20%	kg and u
8212.20.00	Safety razor blades, including razor blade blanks in strips:		
8212.20.10	Safety razor blades	20%	kg and u
8212.20.90	Other	5%	kg and u
8212.90.00	Other parts	20%	kg
8213.00.00	**Scissors, tailors' shears and similar shears, and blades therefor.**		
8213.00.10	Tailors' and dressmakers' shears	2.5%	kg
8213.00.90	Other	2.5%	kg
82.14	**Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).**		
8214.10.00	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20%	kg
8214.20.00	Manicure or pedicure sets and instruments (including nail files)	20%	kg
8214.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
82.15	**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.**		
8215.10.00	Sets of assorted articles containing at least one article plated with precious metal	20%	kg
8215.20.00	Other sets of assorted articles	20%	kg
	Other:		
8215.91.00	Plated with precious metal	20%	kg
8215.99.00	Other	20%	kg

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 73.12, 73.15, 7317.00.00, 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 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

CHAPTER 83—*Continued*

MISCELLANEOUS ARTICLES OF BASE METAL

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	2.5%	kg
8301.20.00	Locks of a kind used for motor vehicles	2.5%	kg
8301.30.00	Locks of a kind used for furniture	2.5%	kg
8301.40.00	Other locks	2.5%	kg
8301.50.00	Clasps and frames with clasps, incorporating locks	2.5%	kg
8301.60.00	Parts	2.5%	kg
8301.70.00	Keys presented separately	2.5%	kg
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 closures of base metal.**		
8302.10.00	Hinges	2.5%	kg
8302.20.00	Castors	2.5%	kg
8302.30.00	Other mountings, fittings and similar articles suitable for motor vehicles	20%	kg
	Other mountings, fittings and similar articles:		
8302.41.00	Suitable for buildings	2.5%	kg
8302.42.00	Other, suitable for furniture	2.5%	kg
8302.49.00	Other.....	2.5%	kg
8302.50.00	Hat-racks, hat-pegs, brackets and similar fixtures	2.5%	kg
8302.60.00	Automatic door closures	2.5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8303.00.00	**Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal .....**	2.5%	kg
8304.00.00	**Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.**		
8304.00.10	Filing cabinets	10%	kg
8304.00.20	Card-index cabinets	10%	kg
8304.00.90	Other	2.5%	kg
83.05	**Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.**		
8305.10.00	Fittings for loose-leaf binders or files	5%	kg
8305.20.00	Staples in strips	15%	kg
8305.90.00	Other, including parts:		
8305.90.10	Paper clips	15%	kg
8305.90.90	Other	5%	kg
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	20%	kg
	Statuettes and other ornaments:		
8306.21.00	Plated with precious metal	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8306.29.00	Other	20%	kg
8306.30.00	Photograph, picture or similar frames; mirrors	20%	kg
83.07	**Flexible tubing of base metal, with or without fittings.**		
8307.10.00	Of iron or steel	2.5%	kg
8307.90.00	Of other base metal	2.5%	kg
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	Free	kg
8308.20.00	Tubular or bifurcated rivets	Free	kg
8308.90.00	Other, including parts	Free	kg
83.09	**Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.**		
8309.10.00	Crown corks	15%	kg
8309.90.00	Other:		
8309.90.10	Bottle caps	15%	kg
8309.90.90	Other	5%	kg
8310.00.00	**Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05**	20%	kg
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 of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8311.10.00	Coated electrodes of base metal, for electric arc-welding:		
8311.10.10	Of non-alloy steel	15%	kg
8311.10.90	Of other base metal	5%	kg
8311.20.00	Cored wire of base metal, for electric arc-welding	15%	kg
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15%	kg
8311.90.00	Other, including parts	5%	kg

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 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);

(b) Articles of leather or of composition leather (heading 4204.00.00) or of furskin (heading 43.03) of a kind used in machinery or mechanical appliances or for other technical uses;

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

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 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 73.04);

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

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 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 68.04 or 69.09);

(p) Articles of Chapter 95; or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).

2. Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 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 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 8503.00.00, 85.22, 85.29, 85.38 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 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00.00, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00.00, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.85 or 85.48.

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

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

Notes:

1. This Chapter does not cover—
   - *(a)* Millstones, grindstones or other articles of Chapter 68;
   - *(b)* Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
   - *(c)* Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 7020.00.00);
   - *(d)* Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
   - *(e)* Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
   - *(f)* Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.

   Heading 84.19 does not, however, cover—
   - *(a)* Germination plant, incubators or brooders (heading 84.36);
   - *(b)* Grain dampening machines (heading 84.37);
   - *(c)* Diffusing apparatus for sugar juice extraction (heading 84.38);
   - *(d)* Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
   - *(e)* Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

   Heading 84.22 does not cover—
   - *(a)* Sewing machines for closing bags or similar containers (heading 84.52); or
   - *(b)* Office machinery of heading 84.72.

Heading 84.24 does not cover—

Ink-jet printing machines (heading 84.43 or 84.71).

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either—

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres);

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station); or

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

5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means—

(a) Digital machines, capable of (1) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme; (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 programme 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 analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:

(a) It is of a kind solely or principally used in an automatic data processing system;

(b) It is connectable to the central processing unit either directly or through one or more other units; and

(c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

(C) Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

(D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B)*(b)* and (B)*(c)* above, are in all cases to be classified as units of heading 84.71.

(E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

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

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 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.

8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Subheading Notes:

1. For the purposes of subheading 8471.49.00, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2. Subheading 8482.40.00 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

CHAPTER 84—*Continued*

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.01	**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**		
8401.10.00	Nuclear reactors	Free	kg
8401.20.00	Machinery and apparatus for isotopic separation, and parts thereof	Free	kg
8401.30.00	Fuel elements (cartridges), non-irradiated	Free	kg
8401.40.00	Parts of nuclear reactors	Free	kg
84.02	**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.**		
	Steam or other vapour generating boilers:		
8402.12.00	Watertube boilers with a steam production exceeding 45 tonnes per hour	Free	kg and u
8402.11.00	Watertube boilers production not exceeding 45 tonnes per hour	Free	kg and u
8402.19.00	Other vapour generating boilers, including hybrid boilers	Free	kg and u
8402.20.00	Super-heated water boilers	Free	kg and u
8402.90.00	Parts	Free	kg and u
84.03	**Central heating boilers other than those of heading 84.02.**		
8403.10.00	Boilers	Free	kg and u
8403.90.00	Parts	Free	kg
84.04	**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8404.10.00	Auxiliary plant for use with boilers of heading 84.02 or 84.03	Free	kg and u
8404.20.00	Condensers for steam or other vapour power units	Free	kg and u
8404.90.00	Parts	Free	kg and u
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	Free	kg
8405.90.00	Parts	Free	kg
84.06	**Steam turbines and other vapour turbines.**		
8406.10.00	Turbines for marine propulsion	2.5%	kg and u
	Other turbines:		
8406.81.00	Of an output exceeding 40 MW	2.5%	kg and u
8406.82.00	Of an output not exceeding 40 MW	2.5%	kg and u
8406.90.00	Parts	2.5%	kg
84.07	**Spark-ignition reciprocating or rotary internal combustion piston engines.**		
8407.10.00	Aircraft engines	2.5%	kg and u
	Marine propulsion engines:		
8407.21.00	Outboard motors	2.5%	kg and u
8407.29.00	Other	2.5%	kg and u
	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 cc	2.5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8407.32.00	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	2.5%	kg and u
8407.33.00	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	30%	kg and u
8407.34.00	Of a cylinder capacity exceeding 1,000 cc	30%	kg and u
8407.90.00	Other engines	2.5%	kg and u
84.08	**Compression — ignition internal combustion piston engines (diesel or semi-diesel engines).**		
8408.10.00	Marine propulsion engines	2.5%	kg and u
8408.20.00	Engines of a kind used for the propulsion of vehicles of Chapter 87	30%	kg and u
8408.90.00	Other engines	5%	kg and u
84.09	**Parts suitable for solely or principally with the engines of heading 84.07 or 84.08.**		
8409.10.00	For aircraft engines	2.5%	kg
	Other:		
8409.91.00	Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
8409.91.10	For road motor vehicles	20%	kg
8409.91.20	For marine craft	2.5%	kg
8409.91.90	Other	2.5%	kg
8409.99.00	Other:		
8409.99.10	For road motor vehicles	20%	kg
8409.99.20	For marine craft	2.5%	kg
8409.99.90	Other	2.5%	kg
84.10	**Hydraulic turbines, water wheels, and regulators therefor.**		
	Hydraulic turbines and water wheels:		
8410.11.00	Of a power not exceeding 1,000 kW	5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8410.12.00	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5%	kg and u
8410.13.00	Of a power exceeding l0,000 kW	5%	kg and u
8410.90.00	Parts, including regulators	Free	kg and u
84.11	**Turbo-jets, turbo-propellers and other gas turbines.**		
	Turbo-jets:		
8411.11.00	Of a thrust not exceeding 25 kN	Free	kg and u
8411.12.00	Of a thrust exceeding 25 kN	Free	kg and u
	Turbo-propellers:		
8411.21.00	Of a power not exceeding 1,100kW	Free	kg and u
8411.22.00	Of a power exceeding 1,100 kW	Free	kg and u
	Other gas turbines:		
8411.81.00	Of a power not exceeding 5,000 kW	Free	kg and u
8411.82.00	Of a power exceeding 5,000 kW	Free	kg and u
	Parts:		
8411.91.00	Of turbo-jets or turbo-propellers	Free	kg
8411.99.00	Other	Free	kg
84.12	**Other engines and motors.**		
8412.10.00	Reaction engines other than turbo-jets	Free	kg and u
	Hydraulic power engines and motors:		
8412.21.00	Linear acting (cylinders)	Free	kg and u
8412.29.00	Other	Free	kg and u
	Pneumatic power engines and motors:		
8412.31.00	Linear acting (cylinders)	Free	kg and u
8412.39.00	Other	Free	kg and u
8412.80.00	Other	Free	kg and u
8412.90.00	Parts	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.13	**Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.**		
	Pumps fitted or designed to be fitted with a measuring device:		
8413.11.00	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	2.5%	kg and u
8413.19.00	Other	2.5%	kg and u
8413.20.00	Hand pumps, other than those of subheading 8413.11.00 or 8413.19.00	2.5%	kg and u
8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	20%	kg and u
8413.40. 00	Concrete pumps	Free	kg and u
8413.50.00	Other reciprocating positive displacement pumps	Free	kg and u
8413.60.00	Other rotary positive displacement pumps	Free	kg and u
8413.70.00	Other centrifugal pumps	Free	kg and u
	Other pumps; liquid elevators:		
8413.81.00	Pumps	2.5%	kg and u
8413.82.00	Liquid elevators	Free	kg and u
8413.90.00	Parts:		
8413.91.00	Of pumps:		
8413.91.10	For the pumps of subheading 8413.30.00	2.5%	kg
8413.91.90	Other	2.5%	kg
8413.92.00	Of liquid elevators	Free	kg
84.14	**Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.**		
8414.10.00	Vacuum pumps	2.5%	kg and u
8414.20.00	Hand- or foot-operated air pumps	2.5%	kg and u
8414.30.00	Compressors of a kind used in refrigerating equipment	2.5%	kg and u
8414.40.00	Air compressors mounted on a wheeled chassis for towing	2.5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Fans:		
8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:		
8414.51.10	Table	20%	kg and u
8414.51.20	Floor	20%	kg and u
8414.51.30	Ceiling or roof	20%	kg and u
8414.51.90	Other	20%	kg and u
8414.59.00	Other	2.5%	kg and u
8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm	2.5%	kg and u
8414.80.00	Other	2.5%	kg and u
8414.90.00	Parts	2.5%	kg
84.15	**Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.**		
8415.10.00	Window or wall types, self-contained or "split-system"	20%	kg and u
8415.20.00	Of a kind used for persons, in motor vehicles.....	20%	kg and u
	Other:		
8415.81.00	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	20%	kg and u
8415.82.00	Other, incorporating a refrigerating unit	20%	kg and u
8415.83.00	Not incorporating a refrigerating unit	20%	kg and u
8415.90.00	Parts	5%	kg
84.16	**Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8416.10.00	Furnace burners for liquid fuel	Free	kg
8416.20.00	Other furnace burners, including combination burners	Free	kg
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Free	kg
8416.90.00	Parts	Free	kg
84.17	**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	Free	kg and u
8717.20.00	Bakery ovens, including biscuit ovens	Free	kg and u
8717.80.00	Other	Free	kg and u
8717.90.00	Parts	Free	kg
84.18	**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.**		
8418.10.00	Combined refrigerator-freezers, fitted with separate external doors:		
8418.10.10	Frost free, electrical	20%	kg and u
8418.10.20	Other, electrical	20%	kg and u
8418.10.30	Non-electrical	20%	kg and u
	Refrigerators, household type:		
8418.21.00	Compression-type:		
8418.21.10	Frost free, electrical	20%	kg and u
8418.21.20	Other, electrical	20%	kg and u
8418.21.30	Non-electrical	20%	kg and u
8418.22.00	Absorption-type, electrical	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8418.29.00	Other:		
8418.29.10	Electrical	20%	kg and u
8418.29.20	Non-electrical	20%	kg and u
8418.30.00	Freezers of the chest type, not exceeding 800 litre capacity	20%	kg and u
8418.40.00	Freezers of the upright type, not exceeding 900 litre capacity	20%	kg and u
8418.50.00	Other refrigerator or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	20%	kg and u
	Other refrigerating or freezing equipment; heat pumps:		
8418.61.00	Compression-type units whose condensers are heat exchangers	20%	kg and u
8418.69.00	Other	20%	kg
	Parts:		
8418.91.00	Furniture designed to receive refrigerating or freezing equipment	2.5%	kg
8418.99.00	Other	2.5%	kg
84.19	**Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), 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:		
8419.11.10	For domestic use	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8419.11.90	Other	20%	kg and u
8419.19.00	Other:		
8419.19.10	Solar water heaters, for domestic use	20%	kg and u
8419.19.20	Other solar water heaters	20%	kg and u
8419.19.30	Other water heaters, for domestic use	20%	kg and u
8419.19.90	Other	20%	kg and u
8419.20.00	Medical, surgical or laboratory sterilizers	2.5%	kg and u
	Dryers:		
8419.31.00	For agricultural products	Free	kg and u
8419.32.00	For wood, paper pulp, paper or paperboard	Free	kg and u
8419.39.00	Other	Free	kg and u
8419.40.00	Distilling or rectifying plant	Free	kg and u
8419.50.00	Heat exchange units	Free	kg and u
8419.60.00	Machinery for liquefying air or other gases	Free	kg and u
	Other machinery, plant and equipment:		
8419.81.00	For making hot drinks or for cooking or heating food	Free	kg and u
8419.89.00	Other	Free	kg and u
8419.90.00	Parts	Free	kg
84.20	**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**		
8420.10.00	Calendering or other rolling machines.....	Free	kg and u
	Parts:		
8420.91.00	Cylinders	Free	kg
8420.99.00	Other	Free	kg
84.21	**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Centrifuges, including centrifugal dryers:		
8421.11.00	Cream separators	Free	kg and u
8421.12.00	Clothes-dryers:		
8421.12.10	For domestic use	20%	kg and u
8421.12.90	Other	Free	kg and u
8421.19.00	Other	Free	kg and u
	Filtering or purifying machinery and apparatus for liquids:		
8421.21.00	For filtering or purifying water	2.5%	kg and u
8421.22.00	For filtering or purifying beverages other than water	Free	kg and u
8421.23.00	Oil or petrol-filters for internal combustion engines:		
8421.23.10	Oil filters	30%	kg and u
8421.23.20	Petrol filters	30%	kg and u
8421.29.00	Other	Free	kg and u
	Filtering or purifying machinery and apparatus for gases:		
8421.31.00	Intake air filters for internal combustion engines	30%	kg and u
8421.39.00	Other	Free	kg and u
8421.90.00	Parts:		
8421.91.00	Of centrifuges, including centrifugal dryers:		
8421.91.10	For the clothes-dryers of subheading 8421.12.10	2.5%	kg
8421.91.90	Other	Free	kg
8421.99.00	Other	Free	kg
84.22	**Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Dish washing machines:		
8422.11.00	Of the household type	20%	kg and u
8422.19.00	Other	Free	kg and u
8422.20.00	Machinery for cleaning or drying bottles or other containers	Free	kg and u
8422.30.00	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	Free	kg and u
8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	Free	kg and u
8422.90.00	Parts	Free	kg
84.23	**Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.**		
8423.10.00	Personal weighing machines, including baby scales; household scales	20%	kg and u
8423.20.00	Scales for continuous weighing of goods on conveyors	Free	kg and u
8423.30.00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	Free	kg and u
	Other weighing machinery:		
8423.81.00	Having a maximum weighing capacity not exceeding 30 kg	2.5%	kg and u
8423.82.00	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	2.5%	kg and u
8423.89.00	Other	2.5%	kg and u
8423.90.00	Weighing machine weights of all kinds; parts of weighing machinery	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg and u
8424.20.00	Spray guns and similar appliances	2.5%	kg and u
8424.30.00	Steam or sand blasting machines and similar jet projecting machines	Free	kg and u
	Other appliances:		
8424.81.00	Agricultural or horticultural	Free	kg and u
8424.89.00	Other	Free	kg and u
8424.90.00	Parts:		
8424.90.10	Of agricultural sprayers	Free	kg
8424.90.90	Other	Free	kg
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	2.5%	kg and u
8425.19.00	Other	2.5%	kg and u
8425.20.00	Pit-head winding gear; winches specially designed for use underground	Free	kg and u
8425.30.00	Other winches; capstans:		
8425.31.00	Powered by electric motor	Free	kg and u
8425.39.00	Other	Free	kg and u
	Jacks; hoists of a kind used for raising vehicles:		
8425.41.00	Built-in jacking systems of a type used in garages	2.5%	kg and u
8425.42.00	Other jacks and hoists, hydraulic:		
8425.42.10	Portable jacks for road motor vehicles	2.5%	kg and u
8425.42.90	Other	2.5%	kg and u
8425.49.00	Other	2.5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.26	**Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.**		
	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
8426.11.00	Overhead travelling cranes on fixed support.....	Free	kg and u
8426.12.00	Mobile lifting frames on tyres and straddle carriers	Free	kg and u
8426.19.00	Other	Free	kg and u
8426.20.00	Tower cranes	Free	kg and u
8426.30.00	Portal or pedestal jib cranes	Free	kg and u
	Other machinery, self-propelled:		
8426.41.00	On tyres:		
8426.41.10	Sugar cane loading machinery	Free	kg and u
8426.41.90	Other	Free	kg and u
8426.49.00	Other	Free	kg and u
	Other machinery:		
8426.91.00	Designed for mounting on road vehicles	Free	kg and u
8426.99.00	Other.....	Free	kg and u
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	Free	kg and u
8427.20.00	Other self-propelled trucks	Free	kg and u
8427.90.00	Other trucks	Free	kg and u
84.28	**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8428.10.00	Lifts and skip hoists	Free	kg and u
8428.20.00	Pneumatic elevators and conveyors	Free	kg and u
	Other continuous-action elevators and conveyors, for goods or materials:		
8428.31.00	Specially designed for underground use	Free	kg and u
8428.32.00	Other, bucket type	Free	kg and u
8428.33.00	Other, belt type	Free	kg and u
8428.39.00	Other	Free	kg and u
8428.40.00	Escalators and moving walkways	Free	kg and u
8428.50.00	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	Free	kg and u
8428.60.00	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	Free	kg and u
8428.90.00	Other machinery	Free	kg and u
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	Free	kg and u
8429.19.00	Other	Free	kg and u
8429.20.00	Graders and levellers	Free	kg and u
8429.30.00	Scrapers	Free	kg and u
8429.40.00	Tamping machines and road rollers:		
8429.40.10	Tamping machines	Free	kg and u
8429.40.20	Road rollers	Free	kg and u
	Mechanical shovels, excavators and shovel loaders:		
8429.51.00	Front-end shovel loaders	Free	kg and u
8429.52.00	Machinery with a 360˚ revolving superstructure	Free	kg and u
8429.59.00	Other	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg and u
8430.20.00	Snow-ploughs and snow-blowers	5%	kg and u
	Coal or rock cutters and tunnelling machinery:		
8430.31.00	Self-propelled	Free	kg and u
8430.39.00	Other	Free	kg and u
	Other boring or sinking machinery:		
8430.41.00	Self-propelled	Free	kg and u
8430.49.00	Other	Free	kg and u
8430.50.00	Other machinery, self-propelled	Free	kg and u
	Other machinery, not self-propelled:		
8430.61.00	Tamping or compacting machinery	Free	kg and u
8430.69.00	Other	Free	kg and u
84.31	**Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.**		
8431.10.00	Of machinery of heading 84.25	Free	kg
8431.20.00	Of machinery of heading 84.27	Free	kg
	Of machinery of heading 84.28:		
8431.31.00	Of lifts, skip hoists or escalators	Free	kg
8431.39.00	Other	Free	kg
	Of machinery of heading 84.26, 84.29 or 84.30:		
8431.41.00	Buckets, shovels, grabs and grips	Free	kg
8431.42.00	Bulldozer or angledozer blades	Free	kg
8431.43.00	Parts for boring or sinking machinery of subheading 8430.41.00 or 8430.49.00	Free	kg
8431.49.00	Other:		
8431.49.10	Of machinery of heading 84.29 or 84.30	Free	kg
8431.49.90	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.32	**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.**		
8432.10.00	Ploughs	Free	kg and u
	Harrows, scarifiers, cultivators, weeders and hoes:		kg and u
8432.21.00	Disc harrows	Free	kg and u
8432.29.00	Other	Free	kg and u
8432.30.00	Seeders, planters and transplanters	Free	kg and u
8432.40.00	Manure spreaders and fertilizer distributors	Free	
8432.80.00	Other machinery:		kg and u
8432.80.10	Lawn or sports-ground rollers	Free	kg and u
8432.80.90	Other	Free	
8432.90.00	Parts:		
8432.90.10	Of lawn or sports-ground rollers of subheading 8432.80.10	Free	kg
8432.90.90	Other	Free	kg
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 84.37.**		
8433.10.00	Mowers for lawns, parks or sports-grounds:		
8433.11.00	Powered, with the cutting device rotating in a horizontal plane	Free	kg and u
8433.19.00	Other	Free	kg and u
8433.20.00	Other mowers, including cutter bars for tractor mounting	Free	kg and u
8433.30.00	Other haymaking machinery	Free	kg and u
8433.40.00	Straw or fodder balers, including pick-up balers....	Free	kg and u
	Other harvesting machinery; threshing machinery:		
8433.51.00	Combine harvester-threshers	Free	kg and u
8433.52.00	Other threshing machinery	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8433.53.00	Root or tuber harvesting machines	Free	kg and u
8433.59.00	Other:		
8433.59.10	Sugar cane harvesters	Free	kg and u
8433.59.90	Other	Free	kg and u
8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	kg and u
8433.90.00	Parts:		
8433.90.10	Of mowers for lawns, parks or sports-grounds of subheading 8433.10.00	Free	kg
8433.90.90	Other	Free	kg
84.34	**Milking machines and dairy machinery.**		
8434.10.00	Milking machines	Free	kg and u
8434.20.00	Dairy machinery	Free	kg and u
8434.90.00	Parts	Free	kg
84.35	**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**		
8435.10.00	Machinery	Free	kg and u
8435.90.00	Parts	Free	kg
84.36	**Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.**		
8436.10.00	Machinery for preparing animal feeding stuffs	Free	kg and u
	Poultry-keeping machinery; poultry incubators and brooders:		
8436.21.00	Poultry incubators and brooders	Free	kg and u
8436.29.00	Other	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8436.80.00	Other machinery:		
8436.80.10	Bee-keeping machinery	Free	kg and u
8436.80.90	Other	Free	kg and u
	Parts:		
8436.91.00	Of poultry-keeping machinery or poultry incubators and brooders	Free	kg
8436.99.00	Other	Free	kg
84.37	**Machines for cleaning, sorting or grading seeds, 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	Free	kg and u
8437.80.00	Other machinery	Free	kg and u
8437.90.00	Parts:		
8437.90.10	Of the machines of subheading 8437.10.00	Free	kg
8437.90.90	Other	Free	kg
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	Free	kg and u
8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate	Free	kg and u
8438.30.00	Machinery for sugar manufacture:		
8438.30.10	Grooved rollers, trash plates and scraper tips	10%	kg and u
8438.30.90	Other	Free	kg and u
8438.40.00	Brewery machinery	Free	kg and u
8438.50.00	Machinery for the preparation of meat or poultry	Free	kg and u
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables	Free	kg and u
8438.80.00	Other machinery	Free	kg and u
8438.90,00	Parts:		
8438.90.10	Of the machines of subheading 8438.30.10	10%	kg
8438.90.90	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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 of fibrous cellulosic material	Free	kg and u
8439.20.00	Machinery for making paper or paperboard	Free	kg and u
8439.30.00	Machinery for finishing paper or paperboard	Free	kg and u
	Parts:		
8439.91.00	Of machinery for making pulp of fibrous cellulosic material	Free	kg
8439.99.00	Other	Free	kg
84.40	**Book-binding machinery, including book-sewing machines.**		
8440.10.00	Machinery	Free	kg and u
8440.90.00	Parts	Free	kg
84.41	**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.**		
8441.10.00	Cutting machines	Free	kg and u
8441.20.00	Machines for making bags, sacks or envelopes	Free	kg and u
8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	Free	kg and u
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard	Free	kg and u
8441.80.00	Other machinery	Free	kg and u
8441.90.00	Parts	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.42	**Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).**		
8442.10.00	Phototype-setting and composing machines	Free	kg and u
8442.20.00	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	Free	kg and u
8442.30.00	Other machinery, apparatus and equipment.....	Free	kg and u
8442.40.00	Parts of the foregoing machinery, apparatus or equipment	Free	kg
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)	Free	kg
84.43	**Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing.**		
	Offset printing machinery:		
8443.11.00	Reel fed	Free	kg and u
8443.12.00	Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8443.19.00	Other	Free	kg and u
8443.20.00	Letterpress printing machinery, excluding flexographic printing:		
8443.21.00	Reel fed	Free	kg and u
8443.29.00	Other	Free	kg and u
8443.30.00	Flexographic printing machinery	Free	kg and u
8443.40.00	Gravure printing machinery	Free	kg and u
	Other printing machinery:		
8443.51.00	Ink-jet printing machines	Free	kg and u
8443.59. 00	Other	Free	kg and u
8443.60.00	Machines for uses ancillary to printing	Free	kg and u
8443.90.00	Parts	Free	kg
8444.00.00	**Machines for extruding, drawing, texturing or cutting man-made textile materials**	Free	kg and u
84.45	**Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47**.		
	Machines for preparing textile fibres:		
8445.11.00	Carding machines	Free	kg and u
8445.12.00	Combing machines	Free	kg and u
8445.13.00	Drawing or roving machines	Free	kg and u
8445.19.00	Other	Free	kg and u
8445.20.00	Textile spinning machines	Free	kg and u
8445.30.00	Textile doubling or twisting machines	Free	kg and u
8445.40.00	Textile winding (including weft-winding) or reeling machines	Free	kg and u
8445.90.00	Other	Free	kg and u
84.46	**Weaving machines (looms).**		
8446.10.00	For weaving fabrics of a width not exceeding 30 cm	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21.00	Power looms	Free	kg and u
8446.29.00	Other	Free	kg and u
8446.30.00	For weaving fabrics of a width exceeding 30 cm, shuttleless type	Free	kg and u
84.47	**Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.**		
	Circular knitting machines:		
8447.11.00	With cylinder diameter not exceeding 165 mm ..	Free	kg and u
8447.12.00	With cylinder diameter exceeding 165 mm.....	Free	kg and u
8447.20.00	Flat knitting machines; stitch-bonding machines	Free	kg and u
8447.90.00	Other	Free	kg and u
84.48	**Auxiliary machinery for use with machines of heading 8444.00.00, 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 8444.00.00, 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 8444.00.00, 84.45, 84,46 or 84.47:		
8448.11.00	Dobbies and Jacquards; card reducing, copying, purchasing or assembling machines for use therewith	Free	kg
8448.19.00	Other	Free	kg
8448.20.00	Parts and accessories of machines of heading 8444.00.00 or of their auxiliary machinery	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:		
8448.31.00	Card clothing	Free	kg
8448.32.00	Of machines for preparing textile fibres, other than card clothing	Free	kg
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers	Free	kg
8448.39.00	Other	Free	kg
	Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.41.00	Shuttles	Free	kg
8448,42.00	Reeds for looms, healds and heald-frames	Free	kg
8448.49.00	Other	Free	kg
	Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:		
8448.51.00	Sinkers, needles and other articles used in forming stitches	Free	kg
8448.59.00	Other	Free	kg
8449.00.00	**Machinery for the manufacture or finishing of felt or nonowovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats**	Free	kg
84.50	**Household or laundry-type washing machines, including machines which both wash and dry.**		
	Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.11.00	Fully-automatic machines:		
8450.11.10	For domestic use	30%	kg and u
8450.11.90	Other	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8450.12.00	Other machines, with built-in centrifugal drier:		
8450.12.10	For domestic use	30%	kg and u
8450.12.90	Other	Free	kg and u
8450.19.00	Other:		
8450.19.10	For domestic use	30%	kg and u
8450.19.90	Other	Free	kg and u
8450.20.00	Machines, each of a dry linen capacity exceeding 10 kg:		
8450.20.10	For domestic use	20%	kg and u
8450.20.90	Other	Free	kg and u
8450.90.00	Parts	5%	kg
84.51	**Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.**		
8451.10.00	Dry-cleaning machines	Free	kg and u
8451.20.00	Drying machines:		
8451.21.00	Each of a dry linen capacity not exceeding 10 kg	2.5%	kg and u
8451.29.00	Other	Free	kg and u
8451.30.00	Ironing machines and presses (including fusing presses)	Free	kg and u
8451.40.00	Washing, bleaching or dyeing machines	Free	kg and u
8451.50.00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Free	kg and u
8451.80.00	Other machinery	Free	kg and u
8451.90.00	Parts	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.52	**Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.**		
8452.10.00	Sewing machines of the household type	2.5%	kg and u
	Other sewing machines:		
8452.21.00	Automatic units	Free	kg and u
8452.29.00	Other	Free	kg and u
8452.30.00	Sewing machine needles	2.5%	kg
8452.40.00	Furniture, bases and covers for sewing machines and parts thereof	Free	kg
8452.90.00	Other parts of sewing machines.....	Free	kg
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	Free	kg and u
8453.20.00	Machinery for making or repairing footwear	Free	kg and u
8453.80.00	Other machinery	Free	kg and u
8453.90.00	Parts	Free	kg
84.54	**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.**		
8454.10.00	Converters	Free	kg and u
8454.20.00	Ingot moulds and ladles	Free	kg and u
8454.30.00	Casting machines	Free	kg and u
8454.90.00	Parts	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.55	**Metal-rolling mills and rolls therefor.**		
8455.10.00	Tube mills	Free	kg and u
	Other rolling mills:		
8455.21.00	Hot or combination hot and cold	Free	kg and u
8455.22.00	Cold	Free	kg and u
8455.30.00	Rolls for rolling mills	Free	kg and u
8455.90.00	Other parts	Free	kg
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 are processes.**		
8456.10.00	Operated by laser or other light or photon beam processes	Free	kg and u
8456.20.00	Operated by ultrasonic processes	Free	kg and u
8456.30.00	Operated by electro-discharge processes	Free	kg and u
	Other:		
8456.91.00	For dry-etching patterns on semiconductor materials	Free	kg and u
8456.99.00	Other	Free	kg and u
84.57	**Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal.**		
8457.10.00	Machining centers	Free	kg and u
8457.20.00	Unit construction machines (single stations).....	Free	kg and u
8457.30.00	Multi-station transfer machines	Free	kg and u
84.58	**Lathes (including turning centers) for removing metal.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Horizontal lathes:		
8458.11.00	Numerically controlled	Free	kg and u
8458.19.00	Other	Free	kg and u
	Other lathes:		
8458.91.00	Numerically controlled	Free	kg and u
8458.99.00	Other	Free	kg and u
84.59	**Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centers) of heading 84.58.**		
8459.10.00	Way-type unit head machines	Free	kg and u
	Other drilling machines:		
8459.21.00	Numerically controlled	Free	kg and u
8459.29.00	Other	Free	kg and u
	Other boring-milling machines:		
8459.31.00	Numerically controlled	Free	kg and u
8459.39.00	Other	Free	kg and u
8459.40.00	Other boring machines	Free	kg and u
	Milling machines, knee-type:		
8459.51.00	Numerically controlled	Free	kg and u
8459.59.00	Other	Free	kg and u
	Other milling machines:		
8459.61.00	Numerically controlled	Free	kg and u
8459.69.00	Other	Free	kg and u
8459.70.00	Other threading or tapping machines	Free	kg and u
84.60	**Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Flat-surfaces 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	Free	kg and u
8460.19.00	Other	Free	kg and u
	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	Free	kg and u
8460.29.00	Other	Free	kg and u
	Sharpening (tool or cutter grinding) machines:		
8460.31.00	Numerically controlled	Free	kg and u
8460.39.00	Other	Free	kg and u
8460.40.00	Honing or lapping machines	Free	kg and u
8460.90.00	Other	Free	kg and u
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 or cermets, not elsewhere specified or included.**		
8461.20.00	Shaping or slotting machines	Free	kg and u
8461.30.00	Broaching machines	Free	kg and u
8461.40.00	Gear cutting, gear grinding or gear finishing machines	Free	kg and u
8461.50.00	Sawing or cutting-off machines	Free	kg and u
8461.90.00	Other	Free	kg and u
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.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8462.10.00	Forging or die-stamping machines (including presses) and hammers	Free	kg and u
	Bending, folding, straightening or flattening machines (including presses):		
8462.21.00	Numerically controlled	Free	kg and u
8462.29.00	Other	Free	kg and u
8462.30.00	Shearing machines (including presses), other than combined punching and shearing machines:		
8462.31.00	Numerically controlled	Free	kg and u
8462.39.00	Other	Free	kg and u
8462.40.00	Punching or notching machines (including presses), including combined punching and shearing machines:		
8462.41.00	Numerically controlled	Free	kg and u
8462.49.00	Other	Free	kg and u
	Other:		
8462.91.00	Hydraulic presses	Free	kg and u
8462.99.00	Other	Free	kg and u
84.63	**Other machine-tools for working metal or cermets, without removing material.**		
8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like	Free	kg and u
8463.20.00	Thread rolling machines	Free	kg and u
8463.30.00	Machines for working wire	Free	kg and u
8463.90.00	Other	Free	kg and u
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	Free	kg and u
8464.20.00	Grinding or polishing machines	Free	kg and u
8464.90.00	Other	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg and u
	Other:		
8465.91.00	Sawing machines	Free	kg and u
8465.92.00	Planing, milling or moulding (by cuffing) machines	Free	kg and u
8465.93.00	Grinding, sanding or polishing machines	Free	kg and u
8465.94.00	Bending or assembling machines	Free	kg and u
8465.95.00	Drilling or morticing machines	Free	kg and u
8465.96.00	Splitting, slicing or paring machines	Free	kg and u
8465.99.00	Other	Free	kg and u
84.66	**Parts and accessories suitable for use solely or principally with the machines of headings 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.**		
9466.10.00	Tool holders and self-opening dieheads	Free	kg
8466.20.00	Work holders	Free	kg
8466.30.00	Dividing heads and other special attachments for machine-tools	Free	kg
	Other:		
8466.91.00	For machines of heading 84.64	Free	kg
8466.92.00	For machines of heading 84.65	Free	kg
8466.93.00	For machines of headings 84.56 to 84.61	Free	kg
8466.94.00	For machines of heading 84.62 or 84.63	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.67	**Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.**		
	Pneumatic:		
8467.11.00	Rotary type (including combined rotary-percussion)	Free	kg and u
8467.19.00	Other	Free	kg and u
	With self-contained electric motor:		
8467.21.00	Drills of all kinds	2.5%	kg and u
8467.22.00	Saws	2.5%	kg and u
8467.29.00	Other	2.5%	kg and u
	Other tools:		
8467.81.00	Chain saws	2.5%	kg and u
8467.89.00	Other	2.5%	kg and u
	Parts:		
8467.91.00	Of chain saws	2.5%	kg
8467.92.00	Of pneumatic tools	Free	kg
8467.99.00	Other	Free	kg
84.68	**Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.**		
8468.10.00	Hand-held blow pipes	Free	kg and u
8468.20.00	Other gas-operated machinery and apparatus	Free	kg and u
8468.80.00	Other machinery and apparatus	Free	kg and u
8468.90.00	Parts	Free	kg
84.69	**Typewriters other than printers of heading 84.71; word-processing machines.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Automatic typewriters and word-processing machines:		
8469.11.00	Word-processing machines	2.5%	kg and u
8469.12.00	Automatic typewriters	2.5%	kg and u
8469.20.00	Other typewriters, electric	2.5%	kg and u
8469.30.00	Other typewriters, non-electric	2.5%	kg and u
84.70	**Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.**		
8470.10.00	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	2.5%	kg and u
8470.20.00	Other electronic calculating machines:		
8470.21.00	Incorporating a printing device	2.5%	kg and u
8470.29.00	Other	2.5%	kg and u
8470.30.00	Other calculating machines	2.5%	kg and u
8470.40.00	Accounting machines	2.5%	kg and u
8470.50.00	Cash registers	2.5%	kg and u
8470.90.00	Other	2.5%	kg and u
84.71	**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included.**		
8471.10.00	Analogue or hybrid automatic data processing machines	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8471.30.00	Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Free	kg and u
8471.40.00	Other digital automatic data processing machines:		
8471.41.00	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free	kg and u
8471.49.00	Other, presented in the form of systems	Free	kg and u
8471.50.00	Digital processing units other than those of sub-heading 8471.41.00 or 8471.49.00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	Free	kg and u
8471.60.00	Input or output units, whether or not containing storage units in the same housing:		
8471.60.10	Printers	Free	kg and u
8471.60.90	Other	Free	kg and u
8471.70.00	Storage units	Free	kg and u
8471.80.00	Other units of automatic data processing machines	Free	kg and u
8471.90.00	Other	Free	kg and u
84.72	**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).**		
8472.10.00	Duplicating machines	2.5%	kg and u
8472.20.00	Addressing machines and address plate-embossing machines	2.5%	kg and u
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	2.5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8472.90.00	Other	2.5%	kg and u
84.73	**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.**		
8473.10.00	Parts and accessories of the machines of heading 84.69	2.5%	kg
	Parts and accessories of the machines of heading 84.70:		
8473.21.00	Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	2.5%	kg
8473.29.00	Other	2.5%	kg
8473.30.00	Parts and accessories of the machines of heading 84.71	Free	kg
8473.40.00	Parts and accessories of the machines of heading 84.72	2.5%	kg
8473.50.00	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	2.5%	kg
84.74	**Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.**		
8474.10.00	Sorting, screening, separating or washing machines	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8474.20.00	Crushing and grinding machines	Free	kg and
	Mixing or kneading machines:		
8474.31.00	Concrete or mortar mixers	Free	kg and u
8474.32.00	Machines for mixing mineral substances with bitumen	Free	kg and u
8474.39.00	Other	Free	kg and u
8474.80.00	Other machinery	Free	kg and u
8474.90.00	Parts	Free	kg
84.75	**Machines for assembling electric or electronic lamps, tubes or valves of flashbulbs, in glass envelopes; machines 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	Free	kg and u
	Machines for manufacturing or hot working glass or glassware:		
8475.21.00	Machines for making optical fibres and preforms thereof	Free	kg and u
8475.29.00	Other	Free	kg and u
8475.90.00	Parts	Free	kg
84.76	**Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.**		
	Automatic beverage-vending machines:		
8476.21.00	Incorporating heating or refrigerating devices	20%	kg and u
8476.29.00	Other	20%	kg and u
	Other machines:		
8476.81.00	Incorporating heating or refrigerating devices	20%	kg and u
8476.89,00	Other	20%	kg and u
8476.90.00	Parts	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Free	kg and u
8477.20.00	Extruders.....	Free	kg and u
8477.30.00	Blow moulding machines	Free	kg and u
8477.40.00	Vacuum moulding machines and other thermoforming machines	Free	kg and u
	Other machinery for moulding or otherwise forming:		
8477.51.00	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes....	Free	kg and u
8477.59.00	Other	Free	kg and u
8477.80.00	Other machinery	Free	kg and u
8477.90.00	Parts	Free	kg
84.78	**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**		
8478.10.00	Machinery	Free	kg and u
8478.90.00	Parts	Free	kg
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 ..	Free	kg and u
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	Free	kg and u
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	Free	kg and u
8479.40.00	Rope or cable-making machines	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8479.50.00	Industrial robots, not elsewhere specified or included	Free	kg and u
8479.60.00	Evaporative air coolers	Free	kg and u
	Other machines and mechanical appliances:		
8479.81.00	For treating metal, including electric wire coil-winders	Free	kg and u
8479.82.00	Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	Free	kg and u
8479.89.00	Other	Free	kg and u
8479.90.00	Parts	Free	kg
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	Free	kg
8480.20.00	Mould bases	Free	kg
8480.30.00	Moulding patterns:		
8480.30.10	Of wood	10%	kg
8480.30.90	Other	Free	kg
	Moulds for metal or metal carbides:		
8480.41.00	Injection or compression types	Free	kg
8480.49.00	Other	Free	kg
8480.50.00	Moulds for glass	Free	kg
8480.60.00	Moulds for mineral materials	Free	kg
	Moulds for rubber or plastics:		
8480.71.00	Injection or compression types	Free	kg
8480.79.00	Other	Free	kg
84.81	**Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8481.10.00	Pressure-reducing valves	2.5%	kg
8481.20.00	Valves for oleohydraulic or pneumatic transmissions	2.5%	kg
8481.30.00	Check (non-return) valves	2.5%	kg
8481.40.00	Safety or relief valves	2.5%	kg
8481.80.00	Other appliances	2.5%	kg
8481.90.00	Parts	2.5%	kg
84.82	**Ball or roller bearings.**		
8482.10.00	Ball bearings	2.5%	kg and u
8482.20.00	Tapered roller bearings, including cone and tapered roller assemblies	2.5%	kg and u
8482.30.00	Spherical roller bearings	2.5%	kg and u
8482.40.00	Needle roller bearings	2.5%	kg and u
8482.50.00	Other cylindrical roller bearings	2.5%	kg and u
8482.80.00	Other, including combined ball/roller bearings	2.5%	kg and u
	Parts:		
8482.91.00	Balls, needles and rollers	2.5%	kg
8482.99.00	Other	2.5%	kg
84.83	**Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).**		
8483.10.00	Transmission shafts (including cam shafts and crank shafts) and cranks:		
8483.10.10	For road motor vehicle engines	20%	kg and u
8483.10.20	For marine engines	2.5%	kg and u
8483.10.30	For aircraft engines	2.5%	kg and u
8483.10.90	Other	2.5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8483.20.00	Bearing housings, incorporating ball or roller bearings:		
8483.20.10	For road motor vehicle engines	20%	kg and u
8483.20.20	For marine engines	2.5%	kg and u
8483.20.30	For aircraft engines	2.5%	kg and u
8483.20.90	Other	2.5%	kg and u
8483.30.00	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:		
8483.30.10	For road motor vehicle engines	20%	kg and u
8483.30.20	For marine engines	2.5%	kg and u
8483.30.30	For aircraft engines	2.5%	kg and u
8483.30.90	Other	2.5%	kg and u
8483.40.00	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:		
8483.40.10	For road motor vehicle engines	20%	kg and u
8483.40.20	For marine craft	2.5%	kg and u
8483.40.30	For aircraft engines	2.5%	kg and u
8483.40.40	Mill chain sprockets	10%	kg and u
8483.40.90	Other	2.5%	kg and u
8483.50.00	Flywheels and pulleys, including pulley blocks:		
8483.50.10	For road motor vehicle engines	20%	kg and u
8483.50.20	For marine craft	2.5%	kg and u
8483.50.30	For aircraft engines	2.5%	kg and u
8483.50.90	Other	2.5%	kg and u
8483.60.00	Clutches and shaft couplings (including universal joints):		
8483.60.10	For marine craft	2.5%	kg and u
8483.60.90	Other	2.5%	kg and u
8483.90.00	Toothed wheels, chain sprockets and other transmission elements presented separately; parts:		
8483.90.10	For road motor vehicle engines	20%	kg
8483.90.20	For marine craft	2.5%	kg
8483.90.30	For aircraft engines	2.5%	kg
8483.90.90	Other	2.5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.84	**Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.**		
8484.10.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	2.5%	kg
8484.20.00	Mechanical seals	2.5%	kg
8484.90.00	Other	2.5%	kg
84.85	**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.**		
8485.10.00	Ships' or boats' propellers and blades therefore	2.5%	kg
8485.90.00	Other	2.5%	kg

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes:

1. This Chapter does not cover—
   - *(a)* Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
   - *(b)* Articles of glass of heading 70.11; or
   - *(c)* Electrically heated furniture of Chapter 94.

2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

   However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
   - *(a)* Vacuum cleaners, including dry and wet 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 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

4. For the purposes of heading 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, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. 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 85.42.

5. For the purposes of headings 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, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading 85.23 or 85.24 remain classified if those headings when presented with the apparatus for which they are intended.

This note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

7. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Notes:

1. Subheadings 8519.92.00 and 8527.12.00 cover only cassette players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

2. For the purposes of subheading 8542.10.00, the term "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

CHAPTER 85—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.01	**Electric motors and generators (excluding generating sets).**		
8501.10.00	Motors of an output not exceeding 37.5 W	2.5%	kg and u
8501.20.00	Universal AC/DC motors of an output exceeding 37.5 W	2.5%	kg and u
	Other DC motors; DC generators:		
8501.31.00	Of an output not exceeding 750 W	2.5%	kg and u
8501.32.00	Of an output exceeding 750 W but not exceeding 75 kW	2.5%	kg and u
8501 33.00	Of an output exceeding 75 kW but not exceeding 375 kW	2.5%	kg and u
8501.34.00	Of an output exceeding 375 kW	2.5%	kg and u
8501.40.00	Other AC motors, single-phase	2.5%	kg and u
	Other AC motors, multi-phase:		
8501.51.00	Of an output not exceeding 750 W	2.5%	kg and u
8501.52.00	Of an output exceeding 750 W but not exceeding 75 kW	2.5%	kg and u
8501.53.00	Of an output exceeding 75 kW	2.5%	kg and u
	AC generators (alternators):		
8501.61.00	Of an output not exceeding 75 kVA	Free	kg and u
8501.62.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	Free	kg and u
8501.63.00	Of an output exceeding 375 kVA but not exceeding 750 kVA	Free	kg and u
8501.64.00	Of an output exceeding 750 kVA	Free	kg and u
85.02	**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	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8502.12.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	Free	kg and u
8502.13.00	Of an output exceeding 375 kVA	Free	kg and u
8502.20.00	Generating sets with spark-ignition internal combustion piston engines	2.5%	kg and u
	Other generating sets:		
8502.31.00	Wind-powered	Free	kg and u
8502.39.00	Other	Free	kg and u
8502.40.00	Electric rotary converters	Free	kg and u
8503.00.00	**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 .....**	2.5%	kg
85.04	**Electrical transformers, static converters (for example, rectifiers) and inductors.**		
8504.10.00	Ballasts for discharge lamps or tubes	2.5%	kg and u
	Liquid dielectric transformers:		
8504.21.00	Having a power handling capacity not exceeding 650 kVA	2.5%	kg and u
8504.22.00	Having a power handling capacity exceeding 650 kVAbut not exceeding l0,000 kVA	2.5%	kg and u
8504.23.00	Having a power handling capacity exceeding 10,000 kVA	2.5%	kg and u
	Other transformers:		
8504.31.00	Having a power handling capacity not exceeding 1 kVA	2.5%	kg and u
8504.32.00	Having a power handling capacity exceeding 1 kVAbut not exceeding 16 kVA	2.5%	kg and u
8504.33.00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	2.5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8504.34.00	Having a power handling capacity exceeding 500 kVA	2.5%	kg and u
8504.40.00	Static converters	2.5%	kg and u
8504.50.00	Other inductors	2.5%	kg and u
8504.90.00	Parts	2.5%	kg
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	2.5%	kg
8505.19.00	Other	2.5%	kg
8505.20.00	Electro-magnetic couplings, clutches and brakes	2.5%	kg
8505.30.00	Electro-magnetic lifting heads	2.5%	kg
8505.90.00	Other, including parts	2.5%	kg
85.06	**Primary cells and primary batteries.**		
8506.10.00	Manganese dioxide	20%	kg and u
8506.30.00	Mercuric oxide	20%	kg and u
8506.40.00	Silver oxide	20%	kg and u
8506.50.00	Lithium	20%	kg and u
8506.60.00	Air-zinc	20%	kg and u
8506.80.00	Other primary cells and primary batteries	20%	kg and u
8506.90.00	Parts	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.07	**Electric accumulators, including separators therefor, whether or not rectangular (including square).**		
8507.10.00	Lead-acid, of a kind used for starting piston engines	20%	kg and u
8507.20.00	Other lead-acid accumulators	20%	kg and u
8507.30.00	Nickel-cadmium	20%	kg and u
8507.40.00	Nickel-iron	20%	kg and u
8507.80.00	Other accumulators	20%	kg and u
8507.90.00	Parts:		
8507.90.10	Lead grids; plates coated with paste	20%	kg
8507.90.90	Other parts	20%	kg
[85.08]			
85.09	**Electro-mechanical domestic appliances, with self-contained electric motor.**		
8509.10.00	Vacuum cleaners, including dry and wet vacuum cleaners	20%	kg and u
8509.20.00	Floor polishers	20%	kg and u
8509.30.00	Kitchen waste disposers	20%	kg and u
8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors:		
8509.40.10	Food grinders and mixers	20%	kg and u
8509.40.20	Fruit or vegetable juice extractors	20%	kg and u
8509.80.00	Other appliances:		
8509.80.10	Blenders	20%	kg and u
8509.80.90	Other	20%	kg and u
8509.90.00	Parts	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.10	**Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.**		
8510.10.00	Shavers	20%	kg and u
8510.20.00	Hair clippers	20%	kg and u
8510.30.00	Hair-removing appliances	20%	kg and u
8510.90.00	Parts	20%	kg
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	10%	kg and u
8511.20.00	Ignition magnetos; magneto-dynamos; magnetic flywheels	20%	kg and u
8511.30.00	Distributors; ignition coils	20%	kg and u
8511.40.00	Starter motors and dual purpose starter-generators	20%	kg and u
8511.50.00	Other generators	20%	kg and u
8511.80.00	Other equipment	20%	kg and u
8511.90.00	Parts	10%	kg
85.12	**Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8512.10.00	Lighting or visual signalling equipment or a kind used on bicycles	5%	kg and u
8512.20.00	Other lighting or visual signalling equipment	25%	kg and u
8512.30.00	Sound signalling equipment	25%	kg and u
8512.40.00	Windscreen wipers, defrosters and demisters	25%	kg and u
8512.90.00	Parts	5%	kg
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 85.12.**		
8513.10.00	Lamps	20%	kg and u
8513.90.00	Parts	5%	kg
85.14	**Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.**		
8514.10.00	Resistance heated furnaces and ovens	Free	kg and u
8514.20.00	Furnaces and ovens functioning by induction or dielectric loss	Free	kg and u
8514.30.00	Other furnaces and ovens	Free	kg and u
8514.40.00	Other equipment for the heat treatment of materials by induction or dielectric loss	Free	kg and u
8514.90.00	Parts	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.15	**Electrc (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 cermets.**		
	Brazing or soldering machines and apparatus:		
8515.11.00	Soldering irons and guns	2.5%	kg and u
8515.19.00	Other	Free	kg and u
	Machines and apparatus for resistance welding of metal:		
8515.21.00	Fully or partly automatic	Free	kg and u
8515.29.00	Other	Free	kg and u
	Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.31.00	Fully or partly automatic	Free	kg and u
8515.39.00	Other	Free	kg and u
8515.80.00	Other machines and apparatus	Free	kg and u
8515.90.00	Parts	Free	kg
85.16	**Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8516.10.00	Electric instantaneous or storage water heaters and immersion heaters:		
8516.10.10	Electric instantaneous or storage water heaters....	20%	kg and u
8516.10.20	Immersion heaters	20%	kg and u
	Electric space heating apparatus and electric soil heating apparatus:		
8516.21.00	Storage heating radiators	20%	kg and u
8516.29.00	Other	20%	kg and u
	Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31.00	Hair dryers	20%	kg and u
8516.32.00	Other hair-dressing apparatus	20%	kg and u
8516.33.00	Hand-drying apparatus	20%	kg and u
8516.40.00	Electric smoothing irons	20%	kg and u
8516.50.00	Microwave ovens	20%	kg and u
8516.60.00	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
8516.60.10	Stoves and cookers	20%	kg and u
8516.60.90	Other	20%	kg and u
	Other electro-thermic appliances:		
8516.71.00	Coffee or tea makers	20%	kg and u
8516.72.00	Toasters	20%	kg and u
8516.79.00	Other	20%	kg and u
8516.80.00	Electric heating resistors	20%	kg and u
8516.90.00	Parts	2.5%	kg
85.17	**Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Telephone sets; videophones:		
8517.11.00	Line telephone sets with cordless handsets	2.5%	kg and u
8517.19.00	Other	2.5%	kg and u
	Facsimile machines and teleprinters:		
8517.21.00	Facsimile machines	2.5%	kg and u
8517.22.00	Teleprinters	2.5%	kg and u
8517.30.00	Telephonic or telegraphic switching apparatus	2.5%	kg and u
8517.50.00	Other apparatus, for carrier-current line systems or for digital line systems	2.5%	kg and u
8517.80.00	Other apparatus	2.5%	kg and u
8517.90.00	Parts	2.5%	kg
85.18	**Microphones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.**		
8518.10.00	Microphones and stands therefor	20%	kg and u
	Loudspeakers, whether or not mounted in their enclosures:		
8518.21.00	Single loudspeakers, mounted in their enclosures	20%	kg and u
8518.22.00	Multiple loudspeakers, mounted in the same enclosure	20%	kg and u
8518.29.00	Other	20%	kg and u
8518.30.00	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	20%	kg and u
8518.40.00	Audio-frequency electric amplifiers	30%	kg and u
8518.50.00	Electric sound amplifier sets	20%	kg and u
8518.90.00	Parts	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	30%	kg and u
	Other record-players:		
8519.21.00	Without loudspeaker	20%	kg and u
8519.29.00	Other	20%	kg and u
	Turntables (record-decks):		
8519.31.00	With automatic record changing mechanism.....	20%	kg and u
8519.39.00	Other	20%	kg and u
8519.40.00	Transcribing machines	20%	kg and u
8519.90.00	Other sound reproducing apparatus:		
8519.92.00	Pocket-size cassette-players	20%	kg and u
8519.93.00	Other, cassette-type	20%	kg and u
8519.99.00	Other	20%	kg and u
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	2.5%	kg and u
8520.20.00	Telephone answering machines	20%	kg and u
	Other magnetic tape recorders incorporating sound reproducing apparatus:		
8520.32.00	Digital audio type	20%	kg and u
8520.33.00	Other, cassette-type	20%	kg and u
8520.39.00	Other	20%	kg and u
8520.90.00	Other	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.21	**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**		
8521.10.00	Magnetic tape-type	30%	kg and u
8521.90.00	Other	30%	kg and u
85.22	**Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.**		
8522.10.00	Pick-up cartridges	2.5%	kg
8522.90.00	Other	2.5%	kg
85.23	**Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.**		
	Magnetic tapes:		
8523.11.00	Of a width not exceeding 4 mm:		
8523.11.10	Audio tapes	5%	kg and u
8523.11.20	Video tapes	5%	kg and u
8523.11.90	Other	5%	kg and u
8523.12.00	Of a width exceeding 4 mm but not exceeding 6.5 mm:		
8523.12.10	Audio tapes	5%	kg and u
8523.12.20	Video tapes	5%	kg and u
8523.12.90	Other	5%	kg and u
8523.13.00	Of a width exceeding 6.5 mm:		
8523.13.10	Audio tapes	5%	kg and u
8523.13.20	Video tapes	5%	kg and u
8523.13.90	Other	5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8523.20.00	Magnetic discs:		
8523.20.10	Diskettes	Free	kg and u
8523.20.90	Other	Free	kg and u
8523.30.00	Cards incorporating a magnetic stripe	5%	kg and u
8523.90.00	Other:		
8523.90.10	Record blanks	Free	kg and u
8523.90.90	Other	5%	kg and u
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:		
8524.10.10	33 1/3 r.p.m	20%	kg and u
8524.10.20	45 r.p.m	20%	kg and u
8524.10.90	Other	20%	kg and u
	Discs for laser reading systems:		
8524.31.00	For reproducing phenomena other than sound or image	20%	kg and u
8524.32.00	For reproducing sound only	20%	kg and u
8524.39.00	Other	20%	kg and u
8524.40.00	Magnetic tapes for reproducing phenomena other than sound or image	20%	kg and u
	Other magnetic tapes:		
8524.51.00	Of a width not exceeding 4 mm:		
8524.51.10	Audio tapes	20%	kg and u
8524.51.20	Video tapes	20%	kg and u
8524.51.90	Other	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8524.52.00	Of a width exceeding 4 mm but not exceeding 6.5 mm:		
8524.52.10	Audio tapes	20%	kg and u
8524.52.20	Video tapes	20%	kg and u
8524.52.90	Other	20%	kg and u
8524.53.00	Of a width exceeding 6.5 mm:		
8524.53.10	Audio tapes	20%	kg and u
8524.53.20	Video tapes	20%	kg and u
8524.53.90	Other	20%	kg and u
8524.60.00	Cards incorporating a magnetic stripe	20%	kg and u
	Other:		
8524.91.00	For reproducing phenomena other than sound or image	20%	kg and u
8524.99.00	Other:		
8524.99.10	Audio compact discs	30%	kg and u
8524.99.20	Other compact discs	Free	kg and u
8524.99.30	Diskettes	Free	kg and u
8524.99.40	Matrices and masters for the production of records	Free	kg and u
8524.99.90	Other	20%	kg
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; still image video cameras and other video camera recorders; digital cameras.**		
8525.10.00	Transmission apparatus	2.5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8525.20.00	Transmission apparatus incorporating reception apparatus:		
8525.20.10	Portable radio-telephones	20%	kg and u
8525.20.90	Other	2.5%	kg and u
8525.30.00	Television cameras	20%	kg and u
8525.40.00	Still image video cameras and other video camera recorders; digital cameras	20%	kg and u
85.26	**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**		
8526.10.00	Radar apparatus	2.5%	kg and u
	Other:		
8526.91.00	Radio navigational aid apparatus	2.5%	kg and u
8526.92.00	Radio remote control apparatus	2.5%	kg and u
85.27	**Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.**		
	Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.12.00	Pocket-size radio cassette-players	20%	kg and u
8527.13.00	Other apparatus combined with sound recording or reproducing apparatus	20%	kg and u
8527.19.00	Other	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	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	20%	kg and u
8527.29.00	Other	20%	kg and u
	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	20%	kg and u
8527.32.00	Not combined with sound recording or reproducing apparatus but combined with a clock	20%	kg and u
8527.39.00	Other	20%	kg and u
8527.90.00	Other apparatus	20%	kg and u
85.28	**Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.**		
	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
8528.12.00	Colour	20%	kg and u
8528.13.00	Black and white or other monochrome	20%	kg and u
	Video monitors:		
8528.21.00	Colour	20%	kg and
8528.22.00	Black and white or other monochrome	20%	kg and u
8528.30.00	Video projectors	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.29	**Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.**		
8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	2.5%	kg
8529.90.00	Other	2.5%	kg
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 8608.00.00).**		
8530.10.00	Equipment for railways or tramways	Free	kg and u
8530.80.00	Other equipment	Free	kg and u
8530.90.00	Parts	Free	kg
85.31	**Electric sound or visual signalling apparatus (for example, bells, sirens, indictor panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.**		
8531.10.00	Burglar or fire alarms and similar apparatus	2.5%	kg and u
8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	2.5%	kg and u
8531.80.00	Other apparatus:		
8531.80.10	Electrical sound or visual signalling apparatus	20%	kg and u
8531.80.90	Other	2.5%	kg and u
8531.90.00	Parts	2.5%	kg
85.32	**Electrical capacitors, fixed, variable or adjustable (pre-set).**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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)	5%	kg
	Other fixed capacitors:		
8532.21.00	Tantalum	5%	kg
8532.22.00	Aluminium electrolytic	5%	kg
8532.23.00	Ceramic dielectric, single layer	5%	kg
8532.24.00	Ceramic dielectric, multilayer	5%	kg
8532.25.00	Dielectric of paper or plastics	5%	kg
8532.29.00	Other	5%	kg
8532.30.00	Variable or adjustable (pre-set) capacitors	5%	kg
8532.90.00	Parts	5%	kg
85.33	**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**		
8533.10.00	Fixed carbon resistors, composition or film types..	5%	kg
	Other fixed resistors:		
8533.21.00	For a power handling capacity not exceeding 20 W	5%	kg
8533.29.00	Other	5%	kg
	Wirewound variable resistors, including rheostats and potentiometers:		
8533.31.00	For a power handling capacity not exceeding 20 W	5%	kg
8533.39.00	Other	5%	kg
8533.40.00	Other variable resistors, including rheostats and potentiometers	5%	kg
8533.90.00	Parts	5%	kg
8534.00.00	**Printed circuits**	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.35	**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.**		
8535.10.00	Fuses	5%	kg
	Automatic circuit breakers:		
8535.21.00	For a voltage of less than 72.5 kV	2.5%	kg
8535.29.00	Other	5%	kg
8535.30.00	Isolating switches and make-and-break switches ..	5%	kg
8535.40.00	Lightning arresters, voltage limiters and surge suppressors	5%	kg
8535.90.00	Other	5%	kg
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.**		
8536.10.00	Fuses	5%	kg
8536.20.00	Automatic circuit breakers	2.5%	kg
8536.30.00	Other apparatus for protecting electrical circuits ..	5%	kg
	Relays:		
8536.41.00	For a voltage not exceeding 60 V	5%	kg
8536.49.00	Other	5%	kg
8536.50.00	Other switches	5%	kg
	Lamp-holders, plugs and sockets:		
8536.61.00	Lamp-holders	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8536.69.00	Other	5%	kg
8536.90.00	Other apparatus	5%	kg
85.37	**Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.**		
8537.10.00	For a voltage not exceeding 1,000 V	10%	kg
8537.20.00	For a voltage exceeding 1,000 V	10%	kg
85.38	**Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.**		
8538.10.00	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus	15%	kg
8538.90.00	Other	5%	kg
85.39	**Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.**		
8539.10.00	Sealed beam lamp units	30%	kg and u
	Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539.21.00	Tungsten halogen	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8539.22.00	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	20%	kg and u
8539.29.00	Other	20%	kg and u
	Discharge lamps, other than ultra-violet lamps:		
8539.31.00	Flourescent, hot cathode	20%	kg and u
8539.32.00	Mercury or sodium vapour lamps; metal halide lamps	20%	kg and u
8539.39.00	Other	20%	kg and u
	Ultra-violet or infra-red lamps; arc-lamps:		
8539.41.00	Arc-lamps	2.5%	kg and u
8539.49.00	Other	2.5%	kg and u
8539.90.00	Parts	2.5%	kg
85.40	**Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).**		
	Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11.00	Colour	5%	kg and u
8540.12.00	Black and white or other monochrome	5%	kg and u
8540.20.00	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5%	kg and u
8540.40.00	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	5%	kg and u
8540.50.00	Data/graphic display tubes, black and white or other monochrome	5%	kg and u
8540.60.00	Other cathode-ray tubes	5%	kg and u
	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.71.00	Magnetrons	5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8540.72.00	Klystrons	5%	kg and u
8540.79.00	Other	5%	kg and u
	Other valves and tubes:		
8540.81.00	Receiver or amplifier valves and tubes	5%	kg and u
8540.89.00	Other	5%	kg and u
	Parts:		
8540.91.00	Of cathode-ray tubes	5%	kg
8540.99.00	Other	5%	kg
85.41	**Diodes, transistors and similar semiconductor devices; photosensitive semiconductor 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	5%	kg and u
	Transistors, other than photosensitive transistors:		
8541.21.00	With a dissipation rate of less than 1 W	5%	kg and u
8541.29.00	Other	5%	kg and u
8541.30.00	Thyristors, discs and triacs, other than photosensitive devices	5%	kg and u
8541.40.00	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	5%	kg and u
8541.50.00	Other semiconductor devices	5%	kg and u
8541.60.00	Mounted piezo-electric crystals	5%	kg and u
8541.90.00	Parts	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.42	**Electronic integrated circuits and micro-assemblies.**		
8542.10.00	Cards incorporating an electronic integrated circuit ("smart" cards)	2.5%	kg and u
	Monolithic integrated circuits:		
8542.21.00	Digital	2.5%	kg and u
8542.29.00	Other	2.5%	kg and u
8542.60.00	Hybrid integrated circuits	2.5%	kg and u
8542.70.00	Electronic microassemblies	2.5%	kg and u
8542.90.00	Parts	2.5%	kg
85.43	**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**		
	Particle accelerators:		
8543.11.00	Ion implanters for doping semiconductor materials	2.5%	kg and u
8543.19.00	Other	2.5%	kg and u
8543.20.00	Signal generators	2.5%	kg and u
8543.30.00	Machines and apparatus for electroplating, electrolysis or electrophoresis	2.5%	kg and u
8543.40.00	Electric fence energizers	2.5%	kg and u
8543.80.00	Other machines and apparatus:		
8543.81.00	Proximity cards and tags	2.5%	kg and u
8543.89.00	Other:		
8543.89.10	Sound mixing units (equalizers) for domestic use	30%	kg and u
8543.89.90	Other	2.5%	kg and u
8543.90.00	Parts	2.5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.44	**Insulated (including enamelled or anodized) wire, cable (including coaxial 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:		
8544.11.10	Enamelled or plastic insulated	5%	kg
8544.11.90	Other	5%	kg
8544.19.00	Other	5%	kg
8544.20.00	Coaxial cable and other coaxial electric conductors	5%	kg
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	kg
	Other electric conductors, for a voltage not exceeding 80 V:		
8544.41.00	Fitted with connectors	5%	kg
8544.49.00	Other	5%	kg
	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:		
8544.51.00	Fitted with connectors	5%	kg
8544.59.00	Other:		
8544.59.10	Plastic-insulated copper conductors of a size exceeding 0.5 mm^2	15%	kg
8544.59.20	Telephone drop wire or station wire	15%	kg
8544.59.90	Other	5%	kg
8544.60.00	Other electric conductors, for a voltage exceeding 1,000 V:		
8544.60.10	Plastic-insulated copper conductors of a size exceeding 0.5 mm^2	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8544.60.90	Other	5%	kg
8544.70.00	Optical fibre cables	5%	kg
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	5%	kg
8545.19.00	Other	5%	kg
8545.20.00	Brushes	5%	kg
8545.90.00	Other	5%	kg
85.46	**Electrical insulators of any material.**		
8546.10.00	Of glass	5%	kg
8546.20.00	Of ceramics	5%	kg
8546.90.00	Other	5%	kg
85.47	**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.**		
8547.10.00	Insulating fittings of ceramics	5%	kg
8547.20.00	Insulating fittings of plastics	5%	kg
8547.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.48	**Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.**		
8548.10.00	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5%	kg
8548.90.00	Other	5%	kg

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes:

1. This Section does not cover articles of heading 9501.00.00, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 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 84.84) or other articles of vulcanized rubber other than hard rubber (heading 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 83.06;
   - *(e)* Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84,82 or, provided they constitute integral parts of engines or motors, articles of heading 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 94.05; or
   - *(l)* Brushes of a kind used as parts of vehicles (heading 96.03).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section—
   - *(a)* Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
   - *(b)* Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
   - *(c)* Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

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

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes:

1. This Chapter does not cover—
   - *(a)* Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
   - *(b)* Railway or tramway track construction material of iron or steel of heading 73.02; or
   - *(c)* Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, *inter alia*, to—
   - *(a)* Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
   - *(b)* Frames, underframes, bogies and bissel-bogies;
   - *(c)* Axle boxes; brake gear;
   - *(d)* Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
   - *(e)* Coachwork.

3. Subject to the provisions of Note 1 above, heading 8608.00.00 applies, *inter alia*, to—
   - *(a)* Assembled track, turntables, platform buffers, loading gauges;
   - *(b)* Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

CHAPTER 86—*Continued*

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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.....	Free	kg and u
8601.20.00	Powered by electric accumulators	Free	kg and u
86.02	**Other rail locomotives; locomotive tenders.**		
8602.10.00	Diesel-electric locomotives	Free	kg and u
8602.90.00	Other	Free	kg and u
86.03	**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.00.00**		
8603.10.00	Powered from an external source of electricity.....	Free	kg and u
8603.90.00	Other	Free	kg and u
8604.00.00	**Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)**	Free	kg and u
8605.00.00	**Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604.00.00) .....**	Free	kg and u
86.06	**Railway or tramway goods vans and wagons, not self-propelled.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8606.10.00	Tanks wagons and the like	Free	kg and u
8606.20.00	Insulated or refrigerated vans and wagons, other than those of subheading 8606.10.00	Free	kg and u
8606.30.00	Self-discharging vans and wagons, other than those of subheading 8606.10.00 or 8606.20.00.....	Free	kg and u
	Other:		
8606.91.00	Covered and closed	Free	kg and u
8606.92.00	Open, with non-removable sides of a height exceeding 60 cm	Free	kg and u
8606.99.00	Other	Free	kg and u
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	Free	kg
8607.12.00	Other bogies and bissel-bogies	Free	kg
8607.19.00	Other, including parts	Free	kg
	Brakes and parts thereof:		
8607.21.00	Air brakes and parts thereof	Free	kg
8607.29.00	Other	Free	kg
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof	Free	kg
	Other:		
8607.91.00	Of locomotives	Free	kg
8607.99.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8608.00.00	**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 .....**	5%	kg
8609.00.00	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport .....**	2.5%	kg and u

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.

   Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4. Heading 8712.00.00 includes all children's bicycles. Other children's cycles fall in heading 9501.00.00.

CHAPTER 87—*Continued*

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
87.01	**Tractors (other than tractors of heading 87.09).**		
8701.10.00	Pedestrian controlled tractors:		
8701.10.10	For use in agriculture	Free	kg and u
8701.10.90	Other	2.5%	kg and u
8701.20.00	Road tractors for semi-trailers	2.5%	kg and u
8701.30.00	Track-laying tractors:		
8701.30.10	For use in agriculture	Free	kg and u
8701.30.90	Other	2.5%	kg and u
8701.90.00	Other:		
8701.90.10	For use in agriculture	Free	kg and u
8701.90.90	Other	2.5%	kg and u
87.02	**Motor vehicles for the transport of ten or more persons, including the driver**.		
8702.10.00	With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8702.10.10	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Minister of Industry.....	5%	kg and u
8702.10.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	kg and u
8702.10.30	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8702.10.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg and u
8702.10.50	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8702.10.60	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	kg and u
8702.10.90	Other	10%	kg and u
8702.90.00	Other:		
8702.90.10	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Minister of Industry.....	5%	kg and u
8702.90.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	kg and u
8702.90.30	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8702.90.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8702.90.50	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8702.90.60	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 (including the driver)	10%	kg and u
8702.90.90	Other	10%	kg and u
87.03	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**		
8703.10.00	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	20%	kg and u
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
8703.21.00	Of a cylinder capacity not exceeding 1,000 cc:		
8703.21.10	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8703.21.90	Other	25%	kg and u
8703.22.00	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703.22.10	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8703.22.90	Other	25%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc:		
8703.23.10	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8703.23.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	25%	kg and u
Ex 8703.23.20	Of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	35%	kg and u
8703.23.30	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	35%	kg and u
8703.23.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	40%	kg and u
8703.24.00	Of a cylinder capacity exceeding 3,000 cc:		
8703.24.10	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8703.24.90	Other	45%	kg and u
	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703.31.00	Of a cylinder capacity not exceeding 1,500 cc:		
8703.31.10	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8703.31.90	Other	35%	kg and u
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
8703.32.10	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	40%	kg and u
8703.32.30	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg
8703.32.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	40%	kg and u
8703.33.00	Of a cylinder capacity exceeding 2,500 cc:		
8703.33.10	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8703.33.90	Other	45%	kg and u
8703.90.00	Other	30%	kg and u
87.04	**Motor vehicles for the transport of goods.**		
8704.10.00	Dumpers designed for off-highway use	10%	kg and u
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704.21.00	g.v.w not exceeding 5 tonnes:		
8704.21.10	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8704.21.90	Other	10%	kg and u
8704.22.00	g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:		
8704.22.10	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8704.22.90	Other	10%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8704.23.00	g.v.w exceeding 20 tonnes:		
8704.23.10	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8704.23.90	Other	10%	kg and u
	Other, with spark-ignition internal combustion piston engine:		
8704.31.00	g.v.w not exceeding 5 tonnes:		
8704.31.10	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8704.31.90	Other	10%	kg and u
8704.32.00	g.v.w exceeding 5 tonnes:		
8704.32.10	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry	5%	kg and u
8704.32.90	Other	10%	kg and u
8704.90.00	Other	10%	kg and u
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 workshops, mobile radiological units).**		
8705.10.00	Crane lorries	2.5%	kg and u
8705.20.00	Mobile drilling derricks	Free	kg and u
8705.30.00	Fire fighting vehicles	Free	kg and u
8705.40.00	Concrete-mixer lorries	2.5%	kg and u
8705.90.00	Other	2.5%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8706.00.00	**Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.**		
8706.00.10	For the assembly of coaches and buses	5%	kg and u
8706.00.20	For the motor vehicles of heading 87.01, 87.04 or 87.05	2.5%	kg and u
8706.00.90	Other	20%	kg and u
87.07	**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**		
8707.10.00	For the vehicles of heading 87.03	5%	kg and u
8707.90.00	Other:		
8707.90.10	Bus bodies	5%	kg and u
8707.90.90	Other	5%	kg and u
87.08	**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**		
8708.10.00	Bumpers and parts thereof	30%	kg
	Other parts and accessories of bodies (including cabs):		
8708.21.00	Safety seat belts	30%	kg
8708.29.00	Other	30%	kg
	Brakes and servo-brakes and parts thereof:		
8708.31.00	Mounted brake linings:		
8708.31.10	For tractors	5%	kg
8708.31.90	Other	30%	kg
8708.39.00	Other:		
8708.39.10	For tractors	5%	kg
8708.39.90	Other	30%	kg
8708.40.00	Gear boxes:		
8708.40.10	For tractors	5%	kg
8708.40.90	Other	30%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8708.50.00	Drive-axles with differential, whether or not provided with other transmission components:		
8708.50.10	For tractors	5%	kg
8708.50.90	Other	30%	kg
8708.60.00	Non-driving axles and parts thereof:		
8708.60.10	For tractors	5%	kg
8708.60.90	Other	30%	kg
8708.70.00	Road wheels and parts and accessories thereof:		
8708.70.10	For tractors	5%	kg
8708.70.90	Other	30%	kg
8708.80.00	Suspension shock-absorbers:		
8708.80.10	For tractors	5%	kg
8708.80.90	Other	30%	kg
	Other parts and accessories:		
8708.91.00	Radiators:		
8708.91.10	For tractors	5%	kg
8708.91.90	Other	30%	kg
8708.92.00	Silencers and exhaust pipes:		
8708.92.10	For tractors	5%	kg
8708.92.90	Other	30%	kg
8708.93.00	Clutches and parts thereof:		
8708.93.10	For tractors	5%	kg
8708.93.90	Other	30%	kg
8708.94.00	Steering wheels, steering columns and steering boxes:		
8708.94.10	For tractors	5%	kg
8708.94.90	Other	30%	kg
8708.99.00	Other:		
8708.99.10	For tractors	5%	kg
8708.99.90	Other	30%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
Ex 8708.99.90	CNG kit with cylinders	25%	kg
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:		
8709.11.00	Electrical	Free	kg and u
8709.19.00	Other	Free	kg and u
8709.90.00	Parts	Free	kg
8710.00.00	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles**	Free	kg and u
87.11	**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**		
8711.10.00	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
8711.10.10	For the transport of goods	2.5%	kg and u
8711.10.90	Other	20%	kg and u
8711.20.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
8711.20.10	For the transport of goods	2.5%	kg and u
8711.20.90	Other	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8711.30.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
8711.30.10	For the transport of goods	2.5%	kg and u
8711.30.90	Other	20%	kg and u
8711.40.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
8711.40.10	For the transport of goods	2.5%	kg and u
8711.40.90	Other	20%	kg and u
8711.50.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
8711.50.10	For the transport of goods	2.5%	kg and u
8711.50.90	Other	20%	kg and u
8711.90.00	Other:		
8711.90.10	For the transport of goods	2.5%	kg and u
8711.90.90	Other	20%	kg and u
8712.00.00	**Bicycles and other cycles (including delivery tricycles), not motorised**.		
8712.00.10	For the transport of goods	2.5%	kg and u
8712.00.90	Other	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
87.13	**Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.**		
8713.10.00	Not mechanically propelled	Free	kg and u
8713.90.00	Other	Free	kg and u
87.14	**Parts and accessories of vehicles of headings 87.11 to 87.13.**		
	Of motorcycles (including mopeds):		
8714.11.00	Saddles	5%	kg
8714.19.00	Other	5%	kg
8714.20.00	Of carriages for disabled persons	Free	kg
8714.90.00	Other:		
8714.91.00	Frames and forks, and parts thereof	5%	kg
8714.92.00	Wheel rims and spokes	5%	kg
8714.93.00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	5%	kg
8714.94.00	Brakes, including coaster braking hubs and hub brakes, and parts thereof	5%	kg
8714.95.00	Saddles	5%	kg and u
8714.96.00	Pedals and crank-gear, and parts thereof	5%	kg
8714.99.00	Other	5%	kg
8715.00.00	**Baby carriages and parts thereof .....**	2.5%	kg
87.16	**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8716.10.00	Trailers and semi-trailers of the caravan type, for housing or camping	20%	kg and u
8716.20.00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	Free	kg and u
	Other trailers and semi-trailers for the transport of goods:		
8716.31.00	Tanker trailers and tanker semi-trailers	2.5%	kg and u
8716.39.00	Other	2.5%	kg and u
8716.40.00	Other trailers and semi-trailers	2.5%	kg and u
8716.80.00	Other vehicles:		
8716.80.10	Wheelbarrows	10%	kg and u
8716.80.90	Other	2.5%	kg and u
8716.90.00	Parts:		
8716.90.10	Of wheelbarrows	10%	kg
8716.90.90	Other	2.5%	kg

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note:

1. For the purposes of subheadings 8802.11.00 to 8802.40.00, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

CHAPTER 88—*Continued*

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
88.01	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**		
8801.10.00	Gliders and hang gliders	20%	kg and u
8801.90.00	Other	20%	kg and u
88.02	**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**		
	Helicopters:		
8802.11.00	Of an unladen weight not exceeding 2,000 kg	2.5%	kg and u
8802.12.00	Of an unladen weight exceeding 2,000 kg	2.5%	kg and u
8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	2.5%	kg and u
8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	2.5%	kg and u
8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	2.5%	kg and u
8802.60.00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Free	kg and u
88.03	**Parts of goods of heading 88.01 or 88.02.**		
8803.10.00	Propellers and rotors and parts thereof	2.5%	kg
8803.20.00	Under-carriages and parts thereof	2.5%	kg
8803.30.00	Other parts of aeroplanes or helicopters	2.5%	kg
8803.90.00	Other	2.5%	kg
8804.00.00	**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto .....**	2.5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	2.5%	kg
	Ground flying trainers and parts thereof:		
8805.21.00	Air combat simulators and parts thereof	2.5%	kg
8805.29.00	Other	2.5%	kg

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 89.06 if it does not have the essential character of a vessel of a particular kind.

CHAPTER 89—*Continued*

SHIPS, BOATS AND FLOATING STRUCTURES

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
89.01	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**		
8901.10.00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901.10.10	Vessels exceeding 708 cubic metres	2.5%	kg and u
8901.10.90	Other	2.5%	kg and u
8901.20.00	Tankers:		
8901.20.10	Vessels exceeding 708 cubic metres	Free	kg and u
8901.20.90	Other	Free	kg and u
8901.30.00	Refrigerated vessels, other than those of subheading 8901.20.00:		
8901.30.10	Vessels exceeding 708 cubic metres	Free	kg and u
8901.30.90	Other	Free	kg and u
8901.90.00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901.90.10	Vessels exceeding 708 cubic metres	2.5%	kg and u
8901.90.90	Other	2.5%	kg and u
8902.00.00	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**		
8902.00.10	Vessels exceeding 708 cubic metres	Free	kg and u
8902.00.20	Trawlers	Free	kg and u
8902.00.30	Other fishing vessels	Free	kg and u
8902.00.90	Other	Free	kg and u
89.03	**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**		
8903.10.00	Inflatable	20%	kg and u
	Other:		
8903.91.00	Sailboats, with or without auxiliary motor	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8903.92.00	Motorboats, other than outboard motors boats	20%	kg and u
8903.99.00	Other	20%	kg
8904.00.00	**Tugs and pusher craft .....**	2.5%	kg and u
89.05	**Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of floating docks; floating or submersible drilling or production platforms.**		
8905.10.00	Dredgers	Free	kg and u
8905.20.00	Floating or submersible drilling or production platforms	Free	kg and u
8905.90.00	Other:		
8905.90.10	House-boats	2.5%	kg and u
8905.90.90	Other	Free	kg and u
89.06	**Other vessels, including warships and lifeboats other than rowing boats.**		
8906.10.00	Warships	2.5%	kg and u
8906.90.00	Other	2.5%	kg and u
89.07	**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**		
8907.10.00	Inflatable rafts	2.5%	kg and u
8907.90.00	Other:		
8907.90.10	Buoys and beacons	Free	kg and u
8907.90.90	Other	2.5%	kg and u
8908.00.00	**Vessels and other floating structures for breaking up .....**	Free	kg and u

SECTION XVIII

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

CHAPTER 90

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

Notes:

1. This Chapter does not cover—

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 4204.00.00) or of textile material (heading 59.11);

(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;

(d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

(e) Goods of heading 70.07, 7008.00.00, 70.11, 7014.00.00, 70.15 or 70.17;

(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting of checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example; alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19 or 85.20); sound-heads (heading 85.22); still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

(l) Capacity measures, which are to be classified according to their constituent material; or

(m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.85, 85.48 or 9033.00.00) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 9033.00.00.

3. The provisions of Note 4 to Section XVI apply also to this Chapter.

4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5 Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:

Preventing or correcting bodily deformities; or

Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to—

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

CHAPTER 90—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.01	**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**		
9001.10.00	Optical fibres, optical fibre bundles and cables.....	5%	kg
9001.20.00	Sheets and plates of polarising material	5%	kg and u
9001.30.00	Contact lenses.....	Free	kg and u
9001.40.00	Spectacle lenses of glass	Free	kg and u
9001.50.00	Spectacle lenses of other materials	Free	kg and u
9001.90.00	Other:		
9001.90.10	Colour filters for cameras	20%	kg and u
9001.90.90	Other	5%	kg and u
90.02	**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**		
	Objective lenses:		
9002.11.00	For cameras, projectors or photographic enlargers or reducers	20%	kg
9002.19.00	Other	5%	kg
9002.20.00	Filters:		
9002.20.10	For photographic or cinematographic apparatus including projectors	5%	kg
9002.20.90	Other.....	5%	kg
9002.90.00	Other:		
9002.90.10	For photographic or cinematographic apparatus including projectors	5%	kg
9002.90.90	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.03	**Frames and mountings for spectacles, goggles or the like, and parts thereof.**		
	Frames and mountings:		
9003.11.00	Of plastic	Free	kg and u
9003.19.00	Of other materials	Free	kg and u
9003.90.00	Parts	Free	kg
90.04	**Spectacles, goggles and the like, corrective, protective or other.**		
9004.10.00	Sunglasses	20%	kg and u
9004.90.00	Other	20%	kg and u
90.05	**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**		
9005.10.00	Binoculars	2.5%	kg and u
9005.80.00	Other instruments:		
9005.80.10	Refracting telescopes (monoculars)	2.5%	kg and u
9005.80.90	Other	2.5%	kg and u
9005.90.00	Parts and accessories (including mountings):		
9005.90.10	For refracting telescopes (binoculars and monoculars)	2.5%	kg
9005.90.90	Other	2.5%	kg
90.06	**Photographic (other than cinemotographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9006.10.00	Cameras of a kind used for preparing printing plates or cylinders.....	20%	kg and u
9006.20.00	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	20%	kg and u
9006.30.00	Cameras specially designed for underwater use, for aerial survey for medical or surgical examination organs; comparison cameras for forensic or criminological purposes....	20%	kg and u
9006.40.00	Instant print cameras	25%	kg and u
	Other cameras:		
9006.51.00	With a through-the-lens viewfinder (single lens reflex (SLR), for roll film of a width not exceeding 35 mm	25%	kg and u
9006.52.00	Other, for roll film of a width less than 35 mm....	25%	kg and u
9006.53.00	Other, for roll film of a width of 35 mm	25%	kg and u
9006.59.00	Other	25%	kg and u
	Photographic flashlight apparatus and flashbulbs:		
9006.61.00	Discharge lamp (“electronic”) flashlight apparatus	20%	kg and u
9006.62.00	Flashbulbs, flashcubes and the like	20%	kg and u
9006.69.00	Other	20%	kg and u
	Parts and accessories:		
9006.91.00	For cameras	20%	kg
9006.99.00	Other	20%	kg
90.07	**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**		
	Cameras:		
9007.11.00	For film of less than 16 mm width or for double-8 mm film	20%	kg and u
9007.19.00	Other	20%	kg and u
9007.20.00	Projectors:		
9007.20.10	For film of less than 16 mm width or for double-8 mm film	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9007.20.90	Other	20%	kg and u
	Parts and accessories:		
9007.91.00	For cameras	20%	kg
9007.92.00	For projectors	20%	kg
90.08	**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**		
9008.10.00	Slide projectors	2.5%	kg and u
9008.20.00	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	2.5%	kg and u
9008.30.00	Other image projectors	2.5%	kg and u
9008.40.00	Photographic (other than cinematographic) enlargers and reducers	20%	kg and u
9008.90.00	Parts and accessories:		
9008.90.10	Of photographic enlargers and reducers	20%	kg
9008.90.90	Other	2.5%	kg
90.09	**Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.**		
	Electrostatic photocopying apparatus:		
9009.11.00	Operating by reproducing the original image directly on to the copy (direct process)	2.5%	kg and u
9009.12.00	Operating by reproducing the original image via an intermediate on to the copy (indirect process)	2.5%	kg and u
	Other photocopying apparatus:		
9009.21.00	Incorporating an optical system	2.5%	kg and u
9009.22.00	Of the contact type	2.5%	kg and u
9009.30.00	Thermo-copying apparatus	2.5%	kg and u
	Parts and accessories:		
9009.91.00	Automatic document feeders	2.5%	kg and u
9009.92.00	Paper feeders	2.5%	kg and u
9009.93.00	Sorters	2.5%	kg and u
9009.99.00	Other	2.5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.10	**Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**		
9010.10.00	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	20%	kg and u
	Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:		
9010.41.00	Direct write-on-wafer apparatus	20%	kg and u
9010.42.00	Step and repeat aligners	20%	kg and u
9010.49.00	Other	20%	kg and u
9010.50.00	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	20%	kg and u
9010.60.00	Projection screens	20%	kg and u
9010.90.00	Parts and accessories	20%	kg
90.11	**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.**		
9011.10.00	Stereoscopic microscopes	Free	kg and u
9011.20.00	Other microscopes, for photomicrography, cinephotomicrography or microprojection	Free	kg and u
9011.80.00	Other microscopes	Free	kg and u
9011.90.00	Parts and accessories	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.12	**Microscopes other than optical microscopes; diffraction apparatus.**		
9012.10.00	Microscopes other than optical microscopes; diffraction apparatus	Free	kg and u
9012.90.00	Parts and accessories	Free	kg
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 parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	2.5%	kg and u
9013.20.00	Lasers, other than laser diodes	2.5%	kg and u
9013.80.00	Other devices, appliances and instruments	2.5%	kg and u
9013.90.00	Parts and accessories	2.5%	kg
90.14	**Direction finding compasses; other navigational instruments and appliances.**		
9014.10.00	Direction finding compasses	2.5%	kg and u
9014.20.00	Instruments and appliances for aeronautical or space navigation (other than compasses).....	2.5%	kg and u
9014.80.00	Other instruments and appliances	2.5%	kg
9014.90.00	Parts and accessories	2.5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.15	**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**		
9015.10.00	Rangefinders	2.5%	kg and u
9015.20.00	Theodolites and tachymeters (tacheometers)	Free	kg and u
9015.30.00	Levels	Free	kg and u
9015.40.00	Photogrammetrical surveying instruments and appliances	Free	kg
9015.80.00	Other instruments and appliances	Free	kg and u
9015.90.00	Parts and accessories	Free	kg
9016.00.00	**Balances of a sensitivity of 5 cg or better, with or without weights**	2.5%	kg
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, calipers), not specified or included elsewhere in this Chapter.**		
9017.10.00	Drafting tables and machines, whether or not automatic	Free	kg and u
9017.20.00	Other drawing, marking-out or mathematical calculating instruments	Free	kg and u
9017.30.00	Micrometers, calipers and gauges	Free	kg and u
9017.80.00	Other instruments	Free	kg and u
9017.90.00	Parts and accessories	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	10%	kg and u
9018.12.00	Ultrasonic scanning apparatus	10%	kg and u
9018.13.00	Magnetic resonance imaging apparatus	10%	kg and u
9018.14.00	Scintigraphic apparatus	10%	kg and u
9018.19.00	Other	10%	kg and u
9018.20.00	Ultra-violet or infra-red ray apparatus	10%	kg
9018.30.00	Syringes, needles, catheters, cannulae and the like:		
9018.31.00	Syringes, with or without needles	10%	kg and u
9018.32.00	Tubular metal needles and needles for sutures	10%	kg
9018.39.00	Other	10%	kg and u
	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	10%	kg and u
9018.49.00	Other	10%	kg and u
9018.50.00	Other ophthalmic instruments and appliances.....	10%	kg
9018.90.00	Other instruments and appliances	10%	kg and u
90.19	**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**		
9019.10.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	10%	kg
9019.20.00	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	10%	kg
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.**		
9021.10.00	Orthopaedic or fracture appliances	Free	kg
	Artificial teeth and dental fittings:		
9021.21.00	Artificial teeth	10%	kg
9021.29.00	Other	10%	kg
	Other artificial parts of the body:		
9021.31.00	Artificial joints	Free	kg
9021.39.00	Other	Free	kg
9021.40.00	Hearing aids, excluding parts and accessories.....	Free	kg and u
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	kg and u
9021.90.00	Other	Free	kg
90.22	**Apparatus based on the use of X-rays 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:		
9022.12.00	Computed tomography apparatus	10%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9022.13.00	Other, for dental uses	10%	kg and u
9022.14.00	Other, for medical, surgical or veterinary uses	10%	kg and u
9022.19.00	For other uses	10%	kg and u
	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.21.00	For medical, surgical, dental or veterinary uses ..	10%	kg and u
9022.29.00	For other uses	10%	kg and u
9022.30.00	X-ray tubes	10%	kg and u
9022.90.00	Other, including parts and accessories.....	10%	kg
9023.00.00	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses .....**	10%	kg
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	Free	kg and u
9024.80.00	Other machines and appliances	Free	kg and u
9024.90.00	Parts and accessories	Free	kg
90.25	**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.**		
	Thermometers and pyrometers, not combined with other instruments:		
9025.11.00	Liquid-filled, for direct reading	Free	kg and u
9025.19.00	Other	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9025.80.00	Other instruments:		
9025.80.10	Barometers, not combined with other instruments	Free	kg and u
9025.80.90	Other	Free	kg and u
9025.90.00	Parts and accessories	Free	kg
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 90.14, 90.15, 90.28 or 90.32.**		
9026.10.00	For measuring or checking the flow or level of liquids	Free	kg and u
9026.20.00	For measuring or checking pressure	Free	kg and u
9026.80.00	Other instruments or apparatus	Free	kg and u
9026.90.00	Parts and accessories	Free	kg
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 or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.**		
9027.10.00	Gas or smoke analysis apparatus	Free	kg and u
9027.20.00	Chromatographs and electrophoresis instruments..	Free	kg and u
9027.30.00	Spectrometers, spectrophotometers and spectrographs using optical radiations, (UV, visible IR)	Free	kg and u
9027.40.00	Exposure meters	Free	kg and u
9027.50.00	Other instruments and apparatus using optical radiations (UV, visible, IR)	Free	kg and u
9027.80.00	Other instruments and apparatus	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9027.90.00	Microtomes; parts and accessories	Free	kg
90.28	**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**		
9028.10.00	Gas meters	2.5%	kg and u
9028.20.00	Liquid meters	2.5%	kg and u
9028.30.00	Electricity meters	2.5%	kg and u
9028.90.00	Parts and accessories	2.5%	kg
90.29	**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.**		
9029.10.00	Revolution counters, production counters, taximeters, mileometers, pedometers and the like..	Free	kg and u
9029.20.00	Speed indicators and tachometers; stroboscopes....	2.5%	kg and u
9029.90.00	Parts and accessories	Free	kg
90.30	**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations.**		
9030.10.00	Instruments and apparatus for measuring or detecting ionising radiations	Free	kg and u
9030.20.00	Cathode-ray oscilloscopes and cathode-ray oscillographs	Free	kg and u
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9030.31.00	Multimeters	Free	kg and u
9030.39.00	Other	Free	kg and u
9030.40.00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	kg and u
9030.80.00	Other instruments and apparatus:		
9030.82.00	For measuring or checking semiconductor wafers or devices	Free	kg and u
9030.83.00	Other, with a recording device	Free	kg and u
9030.89.00	Other	Free	kg and u
9030.90.00	Parts and accessories	Free	kg
90.31	**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.**		
9031.10.00	Machines for balancing mechanical parts	Free	kg and u
9031.20.00	Test benches	Free	kg and u
9031.30.00	Profile projectors	Free	kg and u
	Other optical instruments and appliances:		
9031.41.00	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	2.5%	kg and u
9031.49.00	Other	2.5%	kg and u
9031.80.00	Other instruments, appliances and machines	Free	kg and u
9031.90.00	Parts and accessories	Free	kg
90.32	**Automatic regulating or controlling instruments and apparatus.**		
9032.10.00	Thermostats	2.5%	kg and u
9032.20.00	Manostats	Free	kg and u
	Other instruments and apparatus:		
9032.81.00	Hydraulic or pneumatic	Free	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9032.89.00	Other	Free	kg and u
9032.90.00	Parts and accessories	Free	kg
9033.00.00	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 .....**	2.5%	kg

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 71.13 or 71.17, as the case may be);
   - *(c)* Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
   - *(d)* Bearing balls (heading 73.26 or 84.82, as the case may be);
   - *(e)* Articles of heading 84.12 constructed to work without an escapement;
   - *(f)* Ball bearings (heading 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 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 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3. For the purposes of this Chapter, the expression "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.

CHAPTER 91—*Continued*

CLOCKS AND WATCHES AND PARTS THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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, electrically operated, whether or not incorporating a stop-watch facility:		
9101.11.00	With mechanical display only	30%	kg and u
9101.12.00	With opto-electronic display only	30%	kg and u
9101.19.00	Other	30%	kg and u
9101.20.00	Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101.21.00	With automatic winding	30%	kg and u
9101.29.00	Other	30%	kg and u
9101.90.00	Other:		
9101.91.00	Electrically operated	30%	kg and u
9101.99.00	Other	30%	kg and u
91.02	**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.**		
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9102.11.00	With mechanical display only	30%	kg and u
9102.12.00	With opto-electronic display only	30%	kg and u
9102.19.00	Other	30%	kg and u
	Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.21.00	With automatic winding	30%	kg and u
9102.29.00	Other	30%	kg and u
	Other:		
9102.91.00	Electrically operated	30%	kg and u
9102.99.00	Other	30%	kg and u
91.03	**Clocks with watch movements, excluding clocks of heading 9104.00.00**		
9103.10.00	Electrically operated	30%	kg and u
9103.90.00	Other	30%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9104.00.00	**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels .....**	30%	kg and u
91.05	**Other clocks.**		
	Alarm clocks:		
9105.11.00	Electrically operated	30%	kg and u
9105.19.00	Other	30%	kg and u
	Wall clocks:		
9105.21.00	Electrically operated	30%	kg and u
9105.29.00	Other	30%	kg and u
	Other:		
9105.91.00	Electrically operated	30%	kg and u
9105.99.00	Other	30%	kg and u
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	2.5%	kg and u
9106.20.00	Parking meters	2.5%	kg and u
9106.90.00	Other	2.5%	kg and u
9107.00.00	**Time switches with clock or watch movement or with synchronous motor .....**	2.5%	kg and u
91.08	**Watch movements, complete and assembled.**		
	Electrically operated:		
9108.11.00	With mechanical display only or with a device to which a mechanical display can be incorporated	30%	kg and u
9108.12.00	With opto-electronic display only	30%	kg and u
9108.19.00	Other	30%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9108.20.00	With automatic winding	30%	kg and u
9108.90.00	Other	30%	kg and u
91.09	**Clock movements, complete and assembled.**		
	Electrically operated:		
9109.11.00	Of alarm clocks	5%	kg and u
9109.19.00	Other	5%	kg and u
9109.90.00	Other	5%	kg and u
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)	30%	kg and u
9110.12.00	Incomplete movements, assembled	30%	kg
9110.19.00	Rough movements	30%	kg
9110.90.00	Other	5%	kg
91.11	**Watch cases and parts thereof**		
9111.10.00	Cases of precious metal or of metal clad with precious metal	5%	kg and u
9111.20.00	Cases of base metal, whether or not gold- or silver-plated	5%	kg and u
9111.80.00	Other cases	5%	kg and u
9111.90.00	Parts	5%	kg
91.12	**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**		
9112.20.00	Cases	5%	kg and u
9112.90.00	Parts	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
91.13	**Watch straps, watch bands and watch bracelets, and parts thereof.**		
9113.10.00	Of precious metal or of metal clad with precious metal	30%	kg
9113.20.00	Of base metal, whether or not gold- or silver-plated	20%	kg
9113.90.00	Other	20%	kg
91.14	**Other clock or watch parts.**		
9114.10.00	Springs, including hair-springs	5%	kg
9114.20.00	Jewels	5%	kg
9114.30.00	Dials	5%	kg
9114.40.00	Plates and bridges	5%	kg
9114.90.00	Other:		
9114.90.10	Clock parts	5%	kg
9114.90.20	Watch parts	5%	kg

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 95.03);
   - *(d)* Brushes for cleaning musical instruments (heading 96.03); or
   - *(e)* Collectors' pieces or antiques (heading 9705.00.00 or 9706.00.00).

2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 9206.00.00 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 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

CHAPTER 92—*Continued*

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
92.01	**Pianos, including automatic pianos harpsichords and other keyboard stringed instruments.**		
9201.10.00	Upright pianos	10%	kg and u
9201.20.00	Grand pianos	10%	kg and u
9201.90.00	Other	10%	kg and u
92.02	**Other string musical instruments (for example, guitars, violins, harps).**		
9202.10.00	Played with a bow	10%	kg and u
9202.90.00	Other	10%	kg and u
9203.00.00	**Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds .....**	10%	kg and u
92.04	**Accordions and similar instruments; mouth organs.**		
9204.10.00	Accordions and similar instruments	10%	kg and u
9204.20.00	Mouth organs	10%	kg and u
92.05	**Other wind musical instruments (for example, clarinets, trumpets, bagpipes).**		
9205.10.00	Brass-wind instruments	10%	kg and u
9205.90.00	Other	10%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9206.00.00	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**		
9206.00.10	Steel band instruments	20%	kg and u
9206.00.90	Other	10%	kg and u
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	10%	kg and u
9207.90.00	Other	10%	kg and u
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 kind; whistles, call horns and other mouth-blown sound signalling instruments.**		
9208.10.00	Musical boxes	10%	kg and u
9208.90.00	Other	10%	kg and u
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	10%	kg and u
9209.20.00	Mechanisms for musical boxes	10%	kg and u
9209.30.00	Musical instrument strings	10%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other:		
9209.91.00	Parts and accessories for pianos.....	10%	kg
9209.92.00	Parts and accessories for the musical instruments of heading 92.02	10%	kg
9209.93.00	Parts and accessories for the musical instruments of heading 9203.00.00	10%	kg
9209.94.00	Parts and accessories for the musical instruments of heading 92.07	10%	kg
9209.99.00	Other	10%	kg

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 8710.00.00);
   - *(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 9705.00.00 or 9706.00.00).

2. In heading 93.06, the reference to "parts thereof " does not include radio or radar apparatus of heading 85.26.

CHAPTER 93—*Continued*

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
93.01	**Military weapons, other than revolvers, pistols and the arms of heading 9307.00.00.**		
	Artillery weapons (for example, guns, howitzers and mortars):		
9301.11.00	Self-propelled	20%	kg and u
9301.19.00	Other	20%	kg and u
9301.20.00	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	20%	kg and u
9301.90.00	Other	20%	kg and u
9302.00.00	**Revolvers and pistols, other than those of heading 93.03 or 9304.00.00**	30%	kg and u
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	30%	kg and u
9303.20.00	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	30%	kg and u
9303.30.00	Other sporting, hunting or target-shooting rifles	30%	kg and u
9303.90.00	Other:		
9303.90.10	Very pistols and other devices designed to project only signal flares; line-throwing guns	Free	kg and u
9303.90.90	Other	30%	kg and u
9304.00.00	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307.00.00**	30%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
93.05	**Parts and accessories of articles of headings 93.01 to 9304.00.00.**		
	Of revolvers or pistols	30%	kg
	Of shotguns or rifles of heading 93.03:		
9305.21.00	Shotgun barrels	30%	kg
9305.29.00	Other	30%	kg
	Other:		
9305.91.00	Of military weapons of heading 93.01	30%	kg
9305.99.00	Other	30%	kg
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	2.5%	kg
	Shotgun cartridges and parts thereof; air gun pellets:		
9306.21.00	Cartridges	20%	kg
9306.29.00	Other:		
9306.29.10	Parts	2.5%	kg
9306.29.90	Other	20%	kg
9306.30.00	Other cartridges and parts thereof:		
9306.30.10	Parts	2.5%	kg
9306.30.90	Other	20%	kg
9306.90.00	Other	20%	kg
9307.00.00	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor .....**	20%	kg

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-minors)] of heading 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 8303.00.00;
   - *(e)* Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
   - *(f)* Lamps or lighting fittings of Chapter 85;
   - *(g)* Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
   - *(h)* Articles of heading 87.14;
   - *(ij)* Dentists' chairs incorporating dental appliances of Heading 90.18 or dentists' spittoons (heading 90.18);
   - *(k)* Articles of Chapter 91 (for example, clocks and clock cases); or
   - *(l)* Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).

2. The articles (other than parts) referred to in headings 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 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(b) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading 9406.00.00, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

CHAPTER 94—*Continued*

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
94.01	**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.**		
9401.10.00	Seats of a kind used for aircraft	20%	kg and u
9401:20.00	Seats of a kind used for motor vehicles:		
9401.20.10	Seats of a kind used for motor vehicles as a child restraint	Free	kg and u
9401.20.90	Other seats of a kind used for motor vehicles	20%	kg and u
9401.30.00	Swivel seats with variable height adjustment	20%	kg and u
9401.40.00	Seats other than garden seats or camping equipment, convertible into beds	20%	kg and u
9401.50.00	Seats of cane, osier, bamboo or similar materials	20%	kg and u
	Other seats, with wooden frames:		
9401.61.00	Upholstered	20%	kg and u
9401.69.00	Other	20%	kg and u
	Other seats, with metal frames:		
9401.71.00	Upholstered	20%	kg and u
9401.79.00	Other	20%	kg and u
9401.80.00	Other seats	20%	kg and u
9491.90.00	Parts	20%	kg
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	10%	kg
9402.90.00	Other	10%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
94.03	**Other furniture and parts thereof.**		
9403.10.00	Metal furniture of a kind used in offices	10%	kg
9403.20.00	Other metal furniture:		
9403.20.10	Of a kind used in schools, churches and laboratories	20%	kg
9403.20.90	Other	20%	kg
9403.30.00	Wooden furniture of a kind used in offices	10%	kg and u
9403.40.00	Wooden furniture of a kind used in the kitchen	20%	kg and u
9403.50.00	Wooden furniture of a kind used in the bedroom	20%	kg and u
9403.60.00	Other wooden furniture:		
9403.60.10	Of a kind used in schools, churches and laboratories	20%	kg and u
9403.60.90	Other	20%	kg and u
9403.70.00	Furniture of plastics:		
9403.70.10	Of a kind used in offices	10%	kg
9403.70.20	Of a kind used in schools, churches and laboratories	20%	kg
9403.70.90	Other	20%	kg
9403.80.00	Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.80.10	Of a kind used in offices	10%	kg
9403.80.20	Of a kind used in schools, churches and laboratories	20%	kg
9403.80.90	Other	20%	kg
9403.90.00	Parts	20%	kg
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 or plastics, whether or not covered.**		
9404.10.00	Mattress supports	20%	kg and u
	Mattresses:		
9404.21.00	Of cellular rubber or plastics, whether or not covered	20%	kg and u
9404.29.00	Of other materials	20%	kg and u
9404.30.00	Sleeping bags	20%	kg and u
9404.90.00	Other	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
94.05	**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**		
9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares.	20%	kg and u
9405.20.00	Electric table, desk, bedside or floor-standing lamps	20%	kg and u
9405.30.00	Lighting sets of a kind used for Christmas trees	20%	kg and u
9405.40.00	Other electric lamps and lighting fittings	20%	kg
9405.50.00	Non-electrical lamps and lighting fittings	20%	kg
9405.60.00	Illuminated signs, illuminated name-plates and the like	20%	kg and u
	Parts:		
9405.91.00	Of glass	20%	kg
9405.92.00	Of plastics	20%	kg
9405.99.00	Other	20%	kg
9406.00.00	**Prefabricated buildings.**		
9406.00.10	Of wood	10%	kg
9406.00.20	Of aluminium	2.5%	kg
9406.00.30	Of steel	2.5%	kg
9406.00.90	Other	2.5%	kg

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes:

1. This Chapter does not cover—

(a) Christmas tree candles (heading 3406.00.00);

(b) Fireworks or other pyrotechnic articles of heading 36.04;

(c) Yams, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;

(d) Sports bags or other containers of heading 42.02, 43.03 or 4304.00.00;

(e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

(f) Textile flags or bunting, or sails for boats, sailboats 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 6602.00.00), or parts thereof (heading 66.03);

(ij) Unmounted glass eyes for dolls or other toys, of heading 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 83.06;

(m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(o) Children's bicycles (heading 8712.00.00);

(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 90.04);

(r) Decoy calls or whistles (heading 92.08);

(s) Arms or other articles of Chapter 93;

(t) Electric garlands of all kinds (heading 94.05); or

(u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are indentifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).

CHAPTER 95—*Continued*

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9501.00.00	**Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages .....**	20%	kg
95.02	**Dolls representing only human beings.**		
9502.10.00	Dolls, whether or not dressed	20%	kg and u
	Parts and accessories:		
9502.91.00	Garments and accessories therefor, footwear and headgear	20%	kg
9502.99.00	Other	20%	kg
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	20%	kg
9503.20.00	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10.00	20%	kg
9503.30.00	Other construction sets and constructional toys	20%	kg
	Toys representing animals or non-human creatures:		
9503.41.00	Stuffed	20%	kg and u
9503.49.00	Other	20%	kg and u
9503.50.00	Toy musical instruments and apparatus	20%	kg
9503.60.00	Puzzles	20%	kg and u
9503.70.00	Other toys, put up in sets or outfits	20%	kg and u
9503.80.00	Other toys and models, incorporating a motor	20%	kg and u
9503.90.00	Other	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
95.04	**Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.**		
9504.10.00	Video games of a kind used with a television receiver	20%	kg
9504.20.00	Articles and accessories for billiards	20%	kg
9504.30.00	Other games, operated by coins; banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	20%	kg and u
9504.40.00	Playing cards	20%	kg and u
9504.90.00	Other:		
9504.90.10	Draught and chess boards	20%	kg and u
9504.90.90	Other	20%	kg and u
95.05	**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**		
9505.10.00	Articles for Christmas festivities:		
9505.10.10	Artificial Christmas trees	20%	kg
9505.10.90	Other	20%	kg
9505.90.00	Other	20%	kg
95.06	**Articles and equipment for general physical exercise, 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	10%	kg and 2u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9506.12.00	Ski-fastenings (ski-bindings)	10%	kg
9506.19.00	Other	10%	kg
	Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506.21.00	Sailboards	10%	kg and u
9506.29.00	Other	10%	kg and u
	Golf clubs and other golf equipment:		
9506.31.00	Clubs, complete	10%	kg and u
9506.32.00	Balls	10%	kg and u
9506.39.00	Other	10%	kg
9506.40.00	Articles and equipment for table-tennis	10%	kg
	Tennis, badminton or similar rackets, whether or not strung:		
9506.51.00	Lawn-tennis rackets, whether or not strung.....	10%	kg and u
9506.59.00	Other	10%	kg and u
	Balls, other than golf balls and table-tennis balls:		
9506.61.00	Lawn-tennis balls	10%	kg and u
9506.62.00	Inflatable:		
9506.62.10	For soccer	10%	kg and u
9506.62.90	Other	10%	kg and u
9506.69.00	Other	10%	kg and u
9506.70.00	Ice skates and roller skates, including skating boots with skates attached	10%	kg and 2u
	Other:		
9506.91.00	Articles and equipment for general physical exercise, gymnastics or athletics:		
9506.91.10	For gymnastics	10%	kg
9506.91.20	For athletics	10%	kg
9506.91.90	Other	10%	kg
9506.99.00	Other:		
9506.99.10	For cricket	10%	kg
9506.99.20	For soccer, other than other soccer balls	10%	kg
9506.99.30	For lawn tennis, other than lawn-tennis rackets ..	10%	kg
9506.99.40	Swimming pools and paddling pools	20%	kg
9506.99.90	For other sports or other outdoor games	10%	kg
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 92.08 or 9705.00.00) and similar hunting or shooting requisites.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9507.10.00	Fishing rods	Free	kg and u
9507.20.00	Fish-hooks, whether or not snelled	Free	kg
9507.30.00	Fishing reels	Free	kg and u
9507.90.00	Other:		
9507.90.10	Other fishing tackle	Free	kg and u
9507.90.90	Other	20%	kg and u
95.08	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.**		
9508.10.00	Travelling circuses and travelling menageries.....	20%	kg
9508.90.00	Other	20%	kg

CHAPTER 96

MISCELLANEOUS: MANUFACTURED ARTICLES

Notes:

1. This Chapter does not cover—
   - *(a)* Pencils for cosmetic or toilet uses (Chapter 33);
   - *(b)* Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
   - *(c)* Imitation jewellery (heading 71.17);
   - *(d)* Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), on 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 96.01 or 9602.00.00 applies, however, to separately presented handles or other parts of such articles;
   - *(f)* Articles of Chapter 90 [for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 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 9602.00.00 the expression "vegetable or mineral carving material" means—
   - *(a)* Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
   - *(b)* Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 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.

CHAPTER 96—*Continued*

MISCELLANEOUS: MANUFACTURED ARTICLES

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
96.01	**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**		
9601.10.00	Worked ivory and articles of ivory	20%	kg
9601.90.00	Other:		
9601.90.10	Articles	20%	kg
9601.90.90	Other	20%	kg
9602.00.00	**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 3503.00.00) and articles of unhardened gelatin.**		
9602.00.10	Articles	20%	kg
9602.00.90	Other	20%	kg
96.03	**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**		
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	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, including dental-plate brushes.....	20%	kg and u
9603.29.00	Other	20%	kg and u
9603.30.00	Artists' brushes, writing brushes and similar brushes for the application of cosmetics:		
9603.30.10	Artists' brushes	2.5%	kg and u
9603.30.20	Writing brushes	2.5%	kg and u
9603.30.90	Other	20%	kg and u
9603.40.00	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30.00); paint pads and rollers:		
9603.40.10	Paint brushes	15%	kg and u
9603.40.90	Other	15%	kg and u
9603.50.00	Other brushes constituting parts of machines, appliances or vehicles	2.5%	kg and u
9603.90.00	Other:		
9603.90.10	Feather dusters	20%	kg and u
9603.90.20	Scrubbing brushes	20%	kg and u
9603.90.30	Brooms and mops for sweeping roads and floors	20%	kg and u
9603.90.40	Other brushes for household use	20%	kg and u
9603.90.50	Prepared knots and tufts for broom or brush making	15%	kg and u
9603.90.90	Other	2.5%	kg and u
9604.00.00	**Hand sieves and hand riddles.**		
9604.00.10	Hand sieves	5%	kg and u
9604.00.20	Hand riddles	5%	kg and u
9605.00.00	**Travel sets for personal toilet, sewing or shoe or clothes cleaning .....**	20%	kg and u
96.06	**Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9606.10.00	Press-fasteners, snap-fasteners and press-studs and parts therefor	5%	kg
	Buttons:		
9606.21.00	Of plastics, not covered with textile material	5%	kg
9606.22.00	Of base metal, not covered with textile material	5%	kg
9606.29.00	Other	5%	kg
9606.30.00	Button moulds and other parts of buttons; button blanks	5%	kg
96.07	**Slide fasteners and parts thereof.**		
	Slide fasteners:		
9607.11.00	Fitted with chain scoops of base metal	15%	kg
9607.19.00	Other	15%	kg
9607.20.00	Parts:		
9607.20.10	Continuous chain	5%	kg
9607.20.90	Other	5%	kg
96.08	**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; or 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 96.09.**		
9608.10.00	Ball point pens	20%	kg and u
9608.20.00	Felt tipped and other porous-tipped pens and markers	20%	kg and u
	Fountain pens, stylograph pens and other pens:		
9608.31.00	Indian ink drawing pens	20%	kg and u
9608.39.00	Other	20%	kg and u
9608.40.00	Propelling or sliding pencils	20%	kg and u

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9608.50.00	Sets of articles from two or more of the foregoing subheadings	20%	kg and u
9608.60.00	Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	20%	kg and u
	Other:		
9608.91.00	Pen nibs and nib points	5%	kg and u
9608.99.00	Other:		
9608.99.10	Pen-holders, pencil-holders and similar holders ..	20%	kg
9608.99.20	Barrels and covers for ball point pens	20%	kg
9608.99.90	Other	5%	kg
96.09	**Pencils (other than pencils of heading 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:		
9609.10.10	Writing or drawing pencils	10%	kg
9609.10.20	Crayons	10%	kg
9609.20.00	Pencil leads, black or coloured	10%	kg
9609.90.00	Other:		
9609.90.10	Writing or drawing chalks	10%	kg
9609.90.90	Other	10%	kg
9610.00.00	**Slates and boards, with writing or drawing surfaces, whether or not framed.**		
9610.00.10	Writing or drawing boards	10%	kg
9610.00.90	Other	2.5%	kg
9611.00.00	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing slicks and hand printing sets incorporating such composing sticks.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9611.00.10	Rubber stamps	20%	kg
9611.00.90	Other	20%	kg
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:		
9612.10.10	Typewriter ribbons on open spools	5%	kg and u
9612.10.90	Other	5%	kg and u
9612.20.00	Ink-pads	5%	kg and u
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	20%	kg and u
9613.20.00	Pocket lighters, gas fuelled, refillable	20%	kg and u
9613.80.00	Other lighters	20%	kg and u
9613.90.00	Parts	20%	kg
96.14	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**		
9614.20.00	Pipes and pipe bowls	20%	kg and u
9614.90.00	Other	20%	kg
96.15	**Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.**		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Combs, hair-slides and the like:		
9615.11.00	Of hard rubber or plastics:		
9615.11.10	Combs	20%	kg
9615.11.20	Hair slides and the like	20%	kg
9615.19.00	Other:		
9615.19.10	Combs	20%	kg
9615.19.20	Hair slides and the like.....	20%	kg
9615.90.00	Other:		
9615.90.10	Hairpins	20%	kg
9615.90.90	Other	20%	kg
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	20%	kg
9616.20.00	Powder-puffs and pads for the application of cosmetics or toilet preparations	20%	kg
9617.00.00	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners .....**	20%	kg
9618.00.00	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing .....**	2.5%	kg

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 heading 4907.00.00;
   (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 5907.00.00) except if they may be classified in heading 9706.00.00; or
   (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2. For the purposes of heading 9702.00.00, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading 9703.00.00 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. *(a)* Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature;

   (b) Heading 9706.00.00 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 classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

CHAPTER 97—*Continued*

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
97.01	**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906.00.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.**		
9701.10.00	Paintings, drawings and pastels:		
9701.10.10	Paintings	20%	kg and u
9701.10.20	Drawings and pastels	20%	kg and u
9701.90.00	Other	20%	kg
9702.00.00	**Original engravings, prints and lithographs.....**	20%	kg and u
9703.00.00	**Original sculptures and statuary, in any material .....**	20%	kg and u
9704.00.00	**Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907.00.00 .....**	20%	kg
9705.00.00	**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest .....**	20%	kg
9706.00.00	**Antiques of an age exceeding one hundred years .....**	20%	kg

SECTION XXII

SPECIAL TRANSACTIONS

CHAPTER 98.98

POSTAL PACKAGES; RETURNED GOODS; OTHER SPECIAL TRANSACTIONS

CHAPTER 98.98—*Continued*

POSTAL PACKAGES; RETURNED GOODS; OTHER SPECIAL TRANSACTIONS

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
98.98.01	Postal packages, not classified according to kind	Duty according to contents	kg
98.98.02	Personal effects of travellers and immigrants	See the Customs Law and Table of Exemptions	kg
98.98.03	Household effects of travellers and immigrants	See the Customs Law and Table of Exemptions	kg
98.98.04	Sample articles temporarily imported or exported	See the Customs Law and Table of Exemptions	kg
98.98.05	Films on loan or lease for periods of three months or less	See the Customs Law and Table of Exemptions	kg and m
98.98.06	Goods returned to the country from whence exported	See the Customs Law and Table of Exemptions	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
98.98.07	Goods for Transhipment	Free	kg
98.98.99	Other special cases	See the Customs Law and Table of Exemptions	kg

SECOND SCHEDULE

GOODS EXEMPT FROM PAYMENT OF CUSTOMS DUTY

6 of 1993. [5 of 1995 9 of 1997 291/2004 311/2004 21 of 2005 17 of 2007].

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Academic Robes	1	Academic robes admitted as such by the Comptroller.
Advertising Material	2	Advertising material of no commercial value and admitted as such by the Comptroller.
Aircraft	3*(a)*	Aircraft and their component parts, accessories and instruments necessary for the navigation of aircraft for use in international services, flying clubs approved by the Cabinet and in other approved services operating within the West Indies, provided the Comptroller is satisfied that the articles imported are for the services and clubs stated.
	3*(b)*	One-seater aircraft, specially built or adapted for use in aerial insecticidal spraying of crops, provided the Comptroller is satisfied that it is imported solely for such use by a company or firm controlled by citizens of Trinidad and Tobago. In this Item— "company" means a company incorporated in Trinidad and Tobago; "firm" has the meaning assigned to that expression by section 2 of the Registration of Business Names Act, Chap. 82:85.
	3*(c)*	Ground equipment, maintenance and technical supplies imported for use within the limits of an airport in connection with the establishment or upkeep of the services and clubs specified in subparagraph *(a)* and admitted as such by the Comptroller.

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
	3*(d)*	Fuel and lubricants imported or taken out of bond solely for use in aircraft specified in subparagraph *(a)*.
	3*(e)*	Stores for use in aircraft in flight employed in the services as specified in subparagraph *(a)*, except in the case of flying clubs, and admitted as such by the Comptroller.
Archaeological sites and Artifacts	4	Supplies, equipment, instruments and apparatus for the recovery and restoration of archaeological sites and artifacts imported by bodies approved by the Minister to whom responsibility for culture is assigned and admitted as such by the Comptroller.
Articles for the Blind and Disabled	5*(a)*	Articles including reading matter certified by the Minister to whom responsibility for education is assigned to be specially designed for the educational, scientific or cultural advancement of the blind and admitted as such by the Comptroller.
	5*(b)*	Hearing aids, crutches, manual and motorised wheel chairs, trusses, colostomy bags and similar appliances and apparatus and identifiable spare parts for the relief of permanent bodily disablement admitted as such by the Comptroller.
	5*(c)*	Haemodialysis machines and replacement parts, accessories imported by or on behalf of persons suffering from chronic renal failure for their treatment at home and so certified by the Chief Medical Officer.
Baggage and Household effects	6*(a)*	The accompanied baggage of a passenger, being wearing apparel, articles of personal adornment, toilet requisites and any portable articles in a passenger's baggage or on his person which be might reasonably be expected to carry with him for his own regular and private use.

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*

In this subparagraph "portable articles" does not include compact disc players, television sets, portable stereo systems and video cassette recorders, except in the case of a visitor who makes a declaration that he intends to take the articles out of Trinidad and Tobago upon his departure.

(aa) The following articles which form part of the accompanied baggage of a passenger seventeen years old and over and which are so declared and passed by the proper officer:

(1) wine or spirit not exceeding 1.5 litres in all; and

(2) tobacco, not exceeding 250 grams; or

(3) cigars, not exceeding 50 in number; or

(4) cigarettes, not exceeding 200 in number;

(5) goods to the aggregate of $3,000.00 belonging to a passenger, including passenger under seventeen years of age, which accompany that passenger and were acquired abroad or in local in bond shops by him for his personal or household use or as souvenirs or gifts and admitted as such by the Comptroller save that—

(a) a passenger shall not be entitled to the exemption granted above in respect of alcoholic beverages or tobacco products in excess of the quantities specified in sub-subparagraphs (1) to (4) of this subparagraph;

(b) a passenger may only claim the allowances under subparagraph *(aa)* once every year;

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Baggage and Household effects—*Cont'd*	6*(a)*—*Cont'd*	*(c)* exemptions under subparagraphs *(a)* and *(aa)* shall not apply to arms and ammunition, except service weapons being carried by a member of an armed force entitled to carry such arms on his person.
	6*(b)*	Household effects, admitted as such by the Comptroller, which accompany a passenger and are for his personal use and not for sale or exchange and are declared to have been in the use and possession of the passenger for at least one year.
	6*(c)*	Household effects, admitted as such by the Comptroller, not exceeding a c.i.f. value of one hundred thousand dollars which accompany a returning national of Trinidad and Tobago and which are for his personal use and not for, sale or exchange on condition that he is returning to reside in Trinidad and Tobago and has resided abroad continuously for at least five years immediately prior to his return.
	6*(d)*	Baggage and household effects, imported within two months before or after the arrival of a passenger, or within such further period as the Comptroller shall in the circumstances deem reasonable, provided that the articles would have been exempted from import duty had they been imported under subparagraph *(a)* or *(b)* hereof.
	6*(e)*	Used implements, instruments and tools of profession, trade, occupation or employment admitted as such by the Comptroller, of persons arriving in the country, which are not intended for sale or exchange, and which are declared to have been in the possession and use of the passenger for a reasonable period.

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
	6*(f)*	Personal effects, not being merchandise, of Trinidadians and Tobagonians or of persons domiciled in Trinidad and Tobago, who have died abroad.
Citrus fruit industry	7	Field crates, picking bags and juice preservatives for use in the citrus fruit industry.
Clothing for indigent children	8	Clothing donated for the use of indigent school children to schools and institutions as approved by the Minister to whom responsibility for education is assigned and admitted as such by the Comptroller.
Commissioners and Trade Commissioners, and Diplomatic Staff	9*(a)*	Goods imported or taken out of bond— (1) by any accredited Commissioner or Trade Commissioner of any country or territory within the British Commonwealth of Nations, for his official use; or (2) by any person who is— *(a)* an accredited Commissioner or Trade Commissioner of a Commonwealth country; *(b)* an Assistant Commissioner or Assistant Trade Commissioner of a Commonwealth country; or *(c)* a member of the official staff of any accredited Commissioner or Trade Commissioner of a Commonwealth country, for his personal use and the use of his family forming part of his household;

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Commissioners and Trade Commissioners, and Diplomatic Staff—*Cont'd*	9*(a)*—*Cont'd*	Provided that such person: (i) is a citizen of such Commonwealth country and was not born in Trinidad and Tobago; (ii) is not engaged in private occupation for gain in Trinidad and Tobago; (iii) is a permanent employee of the Government of such Commonwealth country or, if not a permanent employee thereof, was not resident in Trinidad and Tobago at the commencement of his employment with such Government; Provided further that reciprocal exemptions are accorded to accredited Commissioners and Trade Commissioners of Trinidad and Tobago, their Assistants and Official Staff by such Commonwealth country.
	(b)	Goods, including motor vehicles for the use of any Mission or Consulate or the members thereof, to the extent provided by the Vienna Convention on Diplomatic Relations, 1961, or the Vienna Convention on Consular Relations, 1963 as approved by the Minister to whom responsibility for foreign affairs is assigned.
	(c)	Goods, including motor vehicles for the use of any international organisation or personnel of that organisation pursuant to an agreement in force between the organisation and the Government of Trinidad and Tobago as approved by the Minister to whom responsibility for foreign affairs is assigned.
Computer peripherals. [17 of 2007].	9*(A.)*	All computer peripherals, including speakers, mouse pads and anti-glare devices for use exclusively with automatic data processing machines.

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Containers	10*(a)*	Containers of all kinds (except those containers which the Comptroller is satisfied are being manufactured in the country) which are imported for use exclusively as containers for the packing or packaging of any produce or manufacture of the country.
	(b)	Goods of all kinds including labels (except those goods which the Comptroller is satisfied are being manufactured in the country) which are imported for use exclusively in the manufacture or repair of containers or parts thereof, and will form part of, containers for packing or packaging any produce or manufacture of the country subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of such goods as the Comptroller may require.
	(c)	Containers (including component and fashioned parts thereof) of such description or for use in such undertakings as the Cabinet may from time to time approve subject to such conditions in respect of disposal of such containers (including component and fashioned parts thereof) as the Comptroller may require.
Contracts between persons and the Government	11	Materials, vehicles and equipment imported by any person for the purpose of carrying out any works pursuance of any contract between such person and the Government of Trinidad and Tobago and approved by Cabinet and where the Comptroller is satisfied that such materials vehicles and equipment are necessary for the performance of such contract and that such contract provides that such material and equipment shall be exempt from import duties of Customs.

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
		Provided that on the completion of such works the importer shall be liable to pay existing rates of duty on all materials not used up and on all equipment and vehicles unless such materials, vehicles or equipment are re-exported under Customs supervision.
Cotton Goods, Sea Island	12	Goods made from sea island cotton and bearing the trade mark of the West Indian Sea Island Cotton Association.
Coverings or packages	13*(a)*	Coverings or packages in which any goods not liable to duty *ad valorem* are imported, and which are in the opinion of the Comptroller the usual or proper coverings or packages for such goods.
	(b)	Packages and bags, exported filled with manufactured goods or produce and returned empty, passed as such by the Comptroller.
Economic development, Goods for	14	All goods which are made available free of charge by the Government of a country or international institution, or by an individual or group of individuals with a view to assisting the economic development of Trinidad and Tobago as approved by Cabinet.
Emblems	15	Artificial flowers, miniature flags, buttons, brooches and similar small emblems of no commercial value imported for sale as tokens for the purpose of providing funds for the use of any institution approved by the Cabinet.
Films, film-strips and sound recordings (educational, scientific and cultural)	16	Films, filmstrips, micro-films and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its specialised Agencies.
Fire-fighting Apparatus	17	Fire-fighting equipment, fire detecting equipment, vehicles and apparatus certified as such by the Chief Fire Officer and admitted as such by the Comptroller.

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Fishing Gear	18*(a)*	The following goods and equipment which the Comptroller is satisfied are imported solely for use in the fishing industry: (1) Fishing nets and gear therefor. (2) Fishing lines of all types. (3) Fishing wire. (4) Fishing hooks. (5) Seine twine and synthetic netting twine. (6) Pine tar.
	(b)	The following articles which the Comptroller is satisfied are imported or taken out of bond for use solely by commercial fishermen certified as such by the Chief Fisheries Officer: (1) Outboard and inside motor engines for fishing boats; (2) Special equipment (including spare parts) for fishing vessels, for example, echo sounders, radio telephones, compasses; (3) Spare parts for fishing vessels.
Gifts, charitable and public	19*(a)*	Articles sent to the country as charitable gifts for free distribution, admitted as such by the Comptroller but not including article sent for distribution by the manufacturers thereof or by any person on his behalf except Cabinet shall otherwise direct.
	(b)	Articles imported at the cost of public subscribers as gifts to the public and admitted as such by the Comptroller.
Government	20	Goods imported or taken out of bond by or on behalf of the Central Government for its own use.
Handicapped—Mentally or Physically, Goods for	21	(i) Other goods catering to the needs of the mentally or physically handicapped as recommended by the Chief Medical Officer and admitted as such by the Comptroller. (ii) Tools of trade for the disabled as

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
		recommended by the Chief Medical Officer and admitted as such by the Comptroller
Head of State, Prime Minister	22	(i) Goods imported by or for the use of the Head of State. (ii) Goods imported for the use of the Prime Minister.
Health institutions and equipment, etc.	23	(i) Equipment and ambulances, medical, surgical and laboratory supplies for hospitals and veterinary institutions including institutions providing out-patients' health care as approved by Cabinet and admitted as such by the Comptroller. (ii) Materials for the construction, furnishing, replacement or extension of hospital and veterinary institutions including institutions offering out-patients' health care and furnishings for such health care facilities as approved by the Cabinet and admitted as such by the Comptroller.
Industrial Machinery	24	Industrial machinery for initial investment or subsequent expansion for approved industry (other than spare parts and accessories for use as replacements) admitted as such by the Comptroller for use in such industrial factories as may be approved by the Minister to whom responsibility for industry is assigned. In this item, "approved industry" means any industry contained in the "Third Schedule".
Medicinal and vitamin preparations for livestock	25	*(a)* Medicinal preparations, biological products and drugs approved by the Chief Technical Officer (Agriculture) for the treatment and control of livestock (including poultry) diseases specified by Cabinet.

Third Schedule.

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
		(b) Vitamin preparations approved by the Chief Technical Officer (Agriculture) for livestock.
Meteorological Offices; Scientific and Research Institutes	26	Goods imported by or for the use of any office or bureau for meteorological observation for any institution engaged in scientific, medical or technical research, including instruments, apparatus and equipment for geological, or topographical purposes as approved by Cabinet and admitted by the Comptroller.
Military Service and Voluntary Forces	27	*(a)* Goods imported by or for use of the military forces certified by the Minister to whom responsibility for national security is assigned and admitted as such by the Comptroller.
		(b) Arms, ammunition, uniforms, accoutrements and equipment including musical instruments imported by and for the use of any Volunteer Force, Cadet Force or Rifle Association certified by the Minister to whom responsibility for national security is assigned and admitted as such by the Comptroller.
Natural History	28	Specimens illustrative of natural history and other sciences for educational and cultural institutions including museums, zoos and historical societies as approved by the Minister to whom responsibility for education is assigned and admitted as such by the Comptroller.
Patterns, Samples	29	Patterns and samples cut, mutilated or otherwise spoiled to the satisfaction of the Comptroller so as to render them unmerchantable.
Pipes and Tanks for use in the Oil and Gas Industry	30	Pipes and pipe fittings as accessories in the oil and gas industries, tanks (except of aluminium) for the storage of petroleum and petroleum products and tanks of any

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
		material for the storage of locally manufactured gases, provided the Comptroller is satisfied that the above-mentioned pipes, pipe fittings, fittings and tanks are imported solely for use as mentioned above.
Places of Worship; Altar Bread and Altar Wine	31	*(a)* Goods of a non-consumable nature which the Comptroller is satisfied are imported solely for the use, furnishing, decoration, building or repair of places of worship, or as vestments for use during public worship, on the signed declaration of the Head of the denomination that the goods and vestments will be used only for such purpose for which they are intended.
		(b) Altar bread, paschal bread and altar wine, imported for the purpose of administering the Sacrament, on the signed declaration of the Head of the denomination for which they are intended.
		(c) Unleavened bread and biscuits imported for use in Jewish religious ceremonies on the signed declaration of the Secretary of the Jewish Religious Society.
		(d) Candles and frankincense which the Comptroller is satisfied are imported solely for use in places of divine worship.
		(e) Offertory envelopes which the Comptroller is satisfied are imported by or on behalf of any religious denomination solely for the purpose of distribution in order that subscriptions or offerings should be enclosed therein.

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
		(f) Other goods of a consumable nature imported by or for the use of religious bodies in their place of worship approved by Cabinet on the signed declaration of the Head of the religious body and admitted as such by the Comptroller.
Printers	32	The following equipment, articles and goods which the Comptroller is satisfied are imported or taken out of bond by a printer certified as such by the Government Printer for use in his trade and not for resale: *(a)* Printing machinery and parts and accessories thereof, (other than spare parts and accessories for use as replacements) including machines for engraving or preparing printing plates, type founding, typesetting machines which justify copy, lithographic, photo gravure; *(b)* Printing blocks; *(c)* Matrices; *(d)* Printing types; *(e)* Printing type metal; *(f)* Printers' machine shears; *(g)* Typographic dies; *(h)* Litho and graphic art film; *(i)* Sensitised offset plates; *(j)* Plain printing plates; *(k)* Printers' ink; *(l)* Paper including newsprint paper; *(m)* Such other articles as recommended by the Government Printer and admitted as such by the Comptroller.
Protective Clothing and Equipment	33	Protective clothing and protective equipment imported by or on behalf of industrial concerns approved by Cabinet which the Comptroller is satisfied will be used solely by industrial workers for personal protection from occupational hazards.

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Public and Contract Officers	34	Goods, including motor vehicles imported by or for the use of persons, including public and contract officers as approved by Cabinet.
Public Bodies or Institutions	35	Articles imported or taken out of bond by or on behalf of any municipality, county council, or any other public body or institution approved for the purposes thereof by the Cabinet and admitted by the Comptroller as necessary for use in the construction, furnishing, upkeep and repair of the buildings belonging to such body or institution, or for carrying out the usual and customary purposes for which such body or institution exists.
Relief Supplies	36	Goods (including foodstuff) imported for use in rehabilitation or relief following natural disaster by organisations approved by Cabinet and admitted as such by the Comptroller.
Schools, Colleges and Other Approved Institutions Offering Training, Aprenticeship Schemes	37	*(a)* School and educational equipment including apparatus and equipment for games and physical training imported exclusively for use in any school, college or other approved institution offering training and not for sale or exchange, certified as such by the Chief Education Officer and admitted as such by the Comptroller. *(b)* Scientific instruments or apparatus, intended exclusively for educational purposes or pure scientific research and admitted as such by the Comptroller, consigned to public or private educational institutions, certified as such by the Chief Education Officer and used under the control and subject to the responsibility of these institutions.

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
		(c) Tools, technical instruments and other equipment certified as such by the Chief Education Officer which the Comptroller is satisfied are for use in apprenticeship schemes approved by the Minister to whom responsibility for education is assigned or the Minister to whom responsibility for culture is assigned.
		(d) Workbooks, Activity Books, Exercise Books and other similar books, designed to he completed in manuscript or in typescript by the user, imported exclusively for educational purposes for use in schools, colleges, or other approved institutions certified as such by the Chief Education Officer and admitted as such by the Comptroller of Customs and Excise.
Sporting Goods and Equipment	38	The following goods and equipment, where the Comptroller is satisfied that they are imported solely for use in sports and games and that similar goods and equipment are not manufactured in Trinidad and Tobago:
		(a) golf and cricket bags;
		(b) balls, (including bladders and covers for such balls, and shuttle cocks) made exclusively for use in specific sports or games, e.g., cricket, football, table tennis, etc.;
		(c) bats, sticks, rackets, cues, mallets, clubs and similar articles used in specific sports or games, e.g., hockey, tennis, billiards, etc., presses, covers, grips and parts for the aforementioned bats, sticks, etc.;

General Heading	*Item No.*		*Goods exempt from payment of Customs Duty*
Sporting Goods and Equipment—*Cont'd*	38—*Cont'd*	*(d)*	sports footwear equipped with spikes, studs, bars, for use in athletics, football, cricket, etc., and other cricket boots not before specified and parts for the aforementioned sports footwear, excluding laces;
		(e)	gloves, inner and outer, specifically designed for use in sports or games;
		(f)	nets for various games, e.g., netball, football, tennis, etc.;
		(g)	protective gears, e.g., leg and shin guards, cricket protectors, head gear for boxers and racing cyclists and mouth-guards for boxers, suspender jockstraps, wrist, knee and ankle bands;
		(h)	other cricket implements and made-up mattings;
		(i)	score and record books used in conjunction with games;
		(j)	slip catching machines, tennis trainers and similar training devices for use in sports;
		(k)	pumps for balls;
		(l)	shorts specially designed for racing cyclists;
		(m)	gymnasium equipment, e.g., trapeze bars and rings, horizontal and parallel bars, wallbars, mats, climbing ropes and ladders, vaulting horses, spring boards, Indian clubs, dumb-bells, bar-bells, medicine balls, chest expanders, punch balls and punch bags, equipment for boxing and wrestling rings and trampoline;

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
		(n) track and field equipment, e.g., jumping stands, vaulting poles, javelin, discus, throwing hammers, putting shots, hurdles, batons and starting blocks;
		(o) equipment for indoor games such as billiards (including billiard table covering cut to size), table tennis board, fencing, darts, chess and draughts;
		(p) other outdoor sports equipment, e.g., racing cycles (exceeding a landed value of three hundred dollars), ground markers (mechanical), back boards, posts, net rings, and winding mechanisms, golf tees, and trolleys (excluding motorised) and bows, arrows and targets for archery, tubular tyres for racing cycles and pigeon racing time clocks;
		(q) equipment for water polo and swimming, (excluding swimming pool equipment, inflatable mattresses, surfboard for swimming pools and the like); Excluded from the aforementioned are starting pistols, stop watches equipment for motor car racing, motor cycle racing, horse racing, sailing and motor boat racing, water skiing, scuba diving, hunting, fishing and card games;
Television Broadcasting and Amateur Radio Operators—Goods for	39	(i) Instruments, apparatus, equipment and materials, including records and tapes for radio and television broadcasting, imported by or on behalf of any radio or television broadcasting company as approved by Cabinet and admitted as such by the Comptroller.

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
		(ii) Amateur radio equiment for use by holders of valid licences granted by the Director of Telecommunications to keep, install, erect or use an amateur wireless transmitter and admitted by the Comptroller.
Tobacco Industry	40	Equipment and material, including curing units, and shade cloth derived from polythene, imported for use in the production of tobacco, certified as such by the Chief Technical Officer (Agriculture) and admitted as such by the Comptroller.
Trophies	41	Cups, medals, shields and similar trophies, not being articles of general utility, proved to the satisfaction of the Comptroller to be specially imported for bestowal as honorary distinctions or prizes in the spheres of art, literature, science or sport and awards for acts of gallantry, for public service or for other similar outstanding actions or conducts, or when won abroad or sent by donors resident abroad provided that the articles do not bear any advertisement and that this exemption shall not apply or extend to the importation or stocking of the articles for purposes of trade.
Youth and Other Organisations	42	Uniforms and equipment imported by and for the use of Boy Scouts, Boys Brigade and Girl Guides Associations and such other youth associations as may be approved by Cabinet.
Ad Hoc Exemptions (Section 9, Chapter 78:01)	43	Other articles not exempt from duty which in any particular case may be exempted by order of Cabinet.

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Continuing Exemptions	44	Goods which are permitted to be imported in special circumstances and which are admitted without payment of duty under the provisions of specific enactments.

Conditions attaching to this Schedule:

1. The benefit provided for certain items in the Second Schedule (as specified above) shall be granted only if the Comptroller is satisfied that such goods or similar goods are not being manufactured in Trinidad and Tobago. This *proviso* applies only to the following items of the Second Schedule: 2, 7, 10*(a)*, 10*(b)*, 24, 25*(a)*, 25*(b)*, 30, 31*(d)*, 31*(e)*, 31*(f)*, 32, 33, 38, 40 and 42.

2. Notwithstanding the exemptions granted under this Schedule, such exemptions shall not apply with respect to the following items should they be contained in Classes I and II of Part B of the Third Schedule (the List of Commodities Ineligible for Conditional Duty Exemption) *viz*. 2, 4, 11, 12, 13,14, 15, 17, 26, 29, 31, 33, 39(1), 39(2), 41 and 42.

3. Exceptions to condition 2 will apply with respect to the following:
   (i) gifts admitted as such by the Comptroller; and
   (ii) goods imported for rehabilitation or relief following natural disaster and admitted as such by the Comptroller.

PART B

CLASS I

LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS

Heading No.	*Description of Goods*
0702.00	Tomatoes, fresh or chilled
0703.102	Shallots (eschallots)
0704.001	Cabbages
0704.002	Cauliflowers
0705.10	Lettuce

Heading No.	*Description of Goods*
0706.001	Carrots
0707.001	Cucumbers
0708.001	Pigeon peas
0708.002	Blackeye peas
0708.003	String beans
0708.004	Bora (bodi) (both) beans (*Vigna. Spp*.)
0709.001	Aubergines (egg-plants)
0709.002	Zucchini
0709.003	Ochroes
0709.004	Pumpkins
0709.008	Other fruits of the genus *Capsicum* or of the genus *Pimenta*
0710.204	String beans, other, frozen
0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach), frozen
0713.001	Red kidney beans
0714.10	Manioc (cassava)
0714.20	Sweet potatoes
0714.901	Arrowroot
0714.902	Dasheens
0714.903	Eddoes
0714.904	Tannias
0714.905	Yams
0801.10	Coconuts
0803.001	Bananas, fresh
0803.002	Plantains, fresh
0804.30	Pineapples, fresh
0804.40	Avocados, fresh
0804.50	Guavas, mangoes and mangosteens, fresh
0805.10	Oranges, fresh
0805.201	Ugli fruit
0805.202	Ortaniques
0805.30	Lemons and limes
0805.40	Grapefruit
0807.101	Cantaloupes

Heading No.	*Description of Goods*
0807.102	Watermelons
0807.103	Muskmelons
0807.20	Papaws (papayas)
0810.001	Berries
0810.002	Sapodillas
0810.003	Golden apples
0810.004	Passion fruit
0810.005	Soursop
0810.006	Breadfruit
0810.007	Carambolas
0904.202	Pimento (all spice)
09.06	Cinnamon and cinnamon-tree flowers
0907.00	Cloves (whole fruit, cloves and stems)
0908.10	Nutmeg
0908.20	Mace
Ex 09.l0	Ginger, tumeric (curcuma) thyme and bay leaves
1006.20	Husked (brown) rice
1006.30	Semi-milled or wholly-milled rice, whether or not polished or glazed
1006.40	Broken rice
11.01	Wheat flour
1106.202	Arrowroot flour
1108.101	Arrowroot starch
1203.00	Copra
1208.10	Flours and meals of soya beans
1208.902	Flours and meals of copra
1212.92	Sugar cane
1302.101	Aloe vera extract
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemicaly modified
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No.15.09

Heading No.	*Description of Goods*
Ex 15.11	Palm oil and its fractions, refined, but not chemically modified (excluding Palm Stearin)
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
1516.101	Fish fats and oils and their fractions
1516.20	Vegetable fats and oils and their fractions
1701.11	Cane sugar
1701.12	Beet sugar
2009.101	Orange juice, concentrated
2009.201	Grapefruit juice, concentrated
2102.30	Prepared baking powders
2306.50	Oil cake of coconut or copra
2309.903	Prepared complete poultry feed
2309.904	Prepared complete cattle feed
2309.905	Prepared complete pig feed
2309.906	Other prepared complete animal feeds
2520.101	Gypsum
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
2522.10	Quicklime
2522.20	Slaked lime
2522.30	Hydraulic lime
2523.201	Building cement (grey)
2606.00	Aluminium ores and concentrates
2707.001	Gasoline blending preparations
2708.10	Pitch
2710.91	Lubricating oil base stock
2710.94	Hydraulic brake fluids and other prepared liquids for hydraulic transmission

Heading No.	*Description of Goods*
2804.10	Hydrogen
2804.30	Nitrogen
2804.40	Oxygen
2807.002	Sulphuric acid, other
2811.21	Carbon dioxide
2814.10	Anhydrous ammonia
2818.20	Alumina
2833.001	Aluminium sulphate
2904.001	Sulphonic acid [Tridecylbenzene (TDBSA) and Linear Alkylbenzene (LABSA)]
3208.001	Automotive paints
3208.002	Marine paints
3208.003	Enamels
3208.004	Other paints
3208.005	Marine varnishes (including lacquers)
3208.006	Other varnishes (including lacquers)
3208.009	Other solutions as defined in Note 4 of Chapter 32
3209.001	Paints
3209.002	Enamels
3209.003	Varnishes (including lacquers)
3210.001	Water-thinned paints (emulsion paints or dispersion paints)
3210.002	Distempers, dry
3210.003	Enamels
3210.004	Other paints
3210.005	Marine varnishes (including lacquers)
3210.006	Other varnishes (including lacquers)
3214.102	Painters' fillings
3214.901	Glaziers' linseed oil putty
3214.902	Other glaziers' putty
3301.101	Grapefruit oil
3301.103	Lime oil
3301.104	Orange oil

Heading No.	*Description of Goods*
3301.201	Bay oil
3301.202	Clove oil
3301.203	Ginger oil
3301.204	Nutmeg oil
3301.205	Patchouli oil
3301.206	Pimento oil
3302.001	Mixtures of two or more of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento oils
3501.901	Casein glues
3814.001	Thinners
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals
3820.001	Anti-freezing preparations
3917.201	PVC pipes
3917.302	Electrical conduits and other piping, of PVC
3917.303	Electrical conduits and other piping, other
3917.40	Fittings
3925.902	Gutters, of plastics
3926.907	Motor vehicle licence plates, of plastics
4006.10	"Camel-back" strips for retreading rubber tyres
4008.00	Plates, sheets, strip, rods and profile shapes of vulcanised rubber other than hard rubber
4011.10	New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars)
4012.101	Retreaded tyres of a kind used on motor cars (including station wagons and racing cars)
4012.102	Retreaded tyres of a kind used on buses or lorries
4401.10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
4401.30	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated

Heading No.	*Description of Goods*
4403.003	Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives
4403.006	Other wood in the rough, of non-coniferous species
4404.001	Split poles, piles, pickets, stakes and sticks, of wood
4406.00	Railway or tramway sleepers (cross-ties), of wood
4407.004	Greenheart
4407.006	Mora
4409.202	Greenheart
4409.204	Mora
4417.001	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels
4819.10	Cartons, boxes and cases, of, corrugated paper or paperboard
4821.00	Paper or paperboard lables of all kinds, whether or not printed
6810.11	Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced
6904.10	Ceramic building bricks
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated
7313.001	Barbed wire, of iron or steel
7314.109	Chain link fencing
7314.201	Grill, welded at the intersection, of wire with a maximum cross sectional dimension of 3 mm or more or having a mesh size 100 cm^2 or more
8311.101	Coated electrodes of base metal, for electric arc-welding, of non-alloy steel
8311.20	Cored wire of base metal, for electric arc-welding
8311.30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
8421.231	Oil filters for internal combustion engines
8421.232	Petrol filters for internal combustion engines
9021.201	Artificial teeth
9603.008	Paint brushes
9607.10	Slide fasteners

CLASS II

LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS

Heading No.	*Description of Goods*
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:
0210.10	Meat of swine:
0210.101	Ham
0210.102	Bacon
0210.109	Other (excluding salted or in brine)
0210.20	Meat of bovine animals:
0210.202	Dried
0210.203	Smoked
0210.901	Meat (other than of swine or bovine animals)
0210.902	Edible meat offal
0210.903	Edible flours and meals of meat or meat offal
0305.10	Fish meal fit for human consumption
0305.20	Livers and roes, dried, smoked salted or in brine
0305.30	Fish fillets, dried, salted or brine, but not smoked
0305.40	Smoked fish, including fillets:
0305.403	Salmon
0305.409	Other smoked fish, including fillets
0305.599	Other dried fish, whether or not salted but not smoked (other: than cod, mackerel, herrings alewives, saithe, pollock, haddock and hake)
0305.609	Other fish, salted but not dried or smoked and fish in brine (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)
0402.999	Other milk and cream
0403.10	Yogurt
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

Heading No.	*Description of Goods*
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
16.02	Other prepared or preserved meat, meat offal or blood:
1602.20	Of liver of any animal
1602.31	Of turkeys:
1602.311	Cured or smoked
1602.319	Other prepared or preserved meat of turkeys
1602.401	Ham
1602.402	Bacon
1602.403	Luncheon meat
1602.409	Other prepared or preserved meat of swine
1602.509	Other prepared or preserved meat of bovine animals
1602.909	Other prepared or preserved meat, meat offal or blood
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs:
1604.11	Salmon
1604.132	Sardinella and brisling or sprats
1604.142	Skipjack and bonito
1604.19	Other fish, whole or in pieces, but not minced
1604.20	Other prepared or preserved fish
1604.30	Caviar and caviar substitutes
16.05	Crustaceans, molluses and other aquatic invertebrates, prepared or preserved
17.04	Sugar confectionery (including white chocolate), not containing cocoa
1805.001	Cocoa powder, put up for retail sale in packages of not more than 2 kg
18.06	Chocolate and other food preparations containing cocoa
1901.902	Preparations of malt extract
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared

Heading No.	*Description of Goods*
1905.001	Biscuits, unsweetened
1905.002	Biscuits, sweetened
1905.003	Ice cream cones
1905.009	Other bakers' wares
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001.109	Other cucumbers and gherkins
2001.209	Other onion
2001.909	Other
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:
2002.109	Other tomatoes, whole or in pieces
2002.902	Tomato paste, other
2002.909	Other
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:
2003.009	Other mushrooms and truffles
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:
2004.109	Other potatoes
2004.909	Other vegetables and mixtures of vegetables
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:
2005.109	Other homogenised vegetables
2004.209	Other potatoes
2005.309	Other sauerkraut
2005.409	Other peas
2005.509	Other beans
2005.60	Asparagus
2005.709	Other olives
2005.809	Other sweet corn
2005.909	Other vegetables and mixtures of vegetables
20.06	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar, (drained, glacé or crystallised):

Heading No.	*Description of Goods*
2006.002	Maraschino and glacé cherries
20.07	Jams, fruit jellies, marmalades, fruit or not puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:
2007.109	Other homogenised preparations
2007.919	Other citrus fruit
2007.992	Pineapple based
2007.993	Guava jams and jellies
2007.994	Guava cheese
2007.995	Nutmeg jams and jellies
2007.999	Other
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included
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:
2009.409	Other pineapple juice
2009.509	Other tomato juice
2009.609	Other grape juice (including grape must)
2009.709	Other apple juice
2009.803	Passion fruit juice, other
2009.806	Tamarind juice, other
2009.809	Other juice of any other single fruit or vegetable
2009.904	Other pineapple-based juices
2009.909	Other mixtures of juices
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté, roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
Ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; prepared mustard

Heading No.	*Description of Goods*
Ex 21.04	Soups and broths and preparations therefor; homogenised composite food preparations (excluding preparations for infant use, put up for retail sale)
21.05	Ice cream and other edible ice, whether or not containing cocoa
2106.001	Mauby syrup
2106.002	Other flavoured or coloured sugar syrups
2106.006	Ice cream powders
2106.007	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes
2106.009	Other food preparations not elsewhere specified or included
2201.101	Mineral waters
2201.102	Aerated waters
2202.101	Aerated beverages
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid
2309.10	Dog or cat food, put up for retail sale
2309.901	Mixed bird seed
2309.902	Other foods for pets
2501.001	Table salt in retail packages of not more than 2.5 kg
2712.10	Petroleum jelly
33.03	Perfumes and toilet waters
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
33.05	Preparations for use on the hair
3306.101	Toothpastes
Ex 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 (excluding perfumed bath salts and other bath preparations)

Heading No.	*Description of Goods*
Ex 34.01	Soap, organic surface-active products and preparations for use as soap, in 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 (excluding industrial soaps)
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 3401 (excluding organic surface-active agents, not put up for retail sale)
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. 3404.00
34.06	Candles, tapers and the like
36.05	Matches, other than pyrotechnic articles of heading No. 36.04
3808.10	Insecticides:
3808.102	Mosquito coils
3808.103	Other, put up in forms or packings for retail sale or as preparations or articles
3808.40	Disinfectants:
3808.401	Put up in forms or packings for retail sale or as preparations or articles
3808.901	Rodenticides, put up in forms or packings for retail sale or as preparations or articles
3808.903	Other, put up in forms or packings for retail sale or as preparations or articles
3917.301	Garden hose, of plastics
3924.101	Cups, forks, knives, plates, spoons and tumblers, of plastics
3924.901	Ashtrays, buckets, coat-hangers and dustbins, of plastics

Heading No.	*Description of Goods*
3924.902	Flower pots, of plastics
4016.991	Rubber bands
4202.101	Suitcases, travelling bags, and briefcases, of leather
4202.102	Suitcases, of other materials
4202.103	Travelling bags and briefcases, of other materials
4202.20	Handbags, whether or not with shoulder strap, including those without handle:
4202.201	Of leather
4202.209	Of other materials
4202.301	Purses, spectacle cases and wallets, of leather
4202.302	Purses, spectacle cases and wallets, of other materials
4415.20	Pallets, box pallets and other load boards
4419.00	Tableware and kitchen-ware, of wood
Ex 44.20	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
4421.10	Clothes hangers
4421.909	Other articles of wood
4601.20	Mats, matting and screens of vegetable materials
4601.901	Straw envelopes for bottles
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
48.17	Envelopes, letter cards, plain post cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paper board, containing an assortment of paper stationery
48.18	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibres:
4818.10	Toilet paper

Heading No.	*Description of Goods*
4818.20	Handkerchiefs, cleansing or facial tissues and towels
4818.302	Serviettes
4818.50	Articles of apparel and clothing accessories
4818.90	Other articles
4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
Ex 48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, 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
4823.50	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes
4823.60	Trays, dishes, plates, cups and the like, of paper or paperboard
4907.003	Cheque forms
4907.009	Other stamp-impressed paper; stock, share or bond certificates and similar documents of title
49.09	Printed or illustrated post cards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
4910.00	Calendars of any kind, printed, including calendar blocks
4911.009	Other printed matter
5608.102	Net shopping bags
5608.902	Net shopping bags
57.01	Carpets and other textile floor coverings, knotted, whether or not made up:
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

Heading No.	*Description of Goods*
57.03	Carpets and other textile floor coverings, tufted, whether or not made up
5704.00	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
5705.00	Other carpets and other textile coverings, whether or not made up
6101.00	Men's or boys' over-coats, car-coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03
6102.00	Women's or girls' over-coats, 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
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted
61.05	Men's or boys' shirts, knitted or crocheted
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted
61.07	Men's or boys' under-pants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted
61.09	T-shirts, singlets and other vests, knitted or crocheted
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted
61.11	Babies' garments and clothing accessories, knitted or crocheted
61.12	Track suits, ski suits and swim wear, knitted or crocheted

Heading No.	*Description of Goods*
6113.00	Garments, made up of knitted or crocheted fabrics of heading No. 5903.00, 59.06 or 5907.00
6114.00	Other garments, knitted or crocheted
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted
61.16	Gloves, mittens and mitts, knitted or crocheted
Ex 61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted clothing accessories
62.01	Men's or boys' over-coats, car-coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles, other than those of heading No. 62.03
62.02	Women's or girls' over-coats, car-coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles, other than those of heading No. 62.04
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim wear)
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swim wear)
62.05	Men's or boys' shirts
62.06	Women's or girls' blouses, shirts and shirt blouses
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles
62.09	Babies' garments and clothing accessories
6210.00	Garments, made up of fabrics of heading No. 5602.00, 5603.00, 5903.00, 59.06 or 5907.00
62.11	Track suits, ski suits and swim wear; other garments

Heading No.	*Description of Goods*
6212.10	Brassieres
6212.20	Girdles and panty-girdles
6213.00	Handkerchiefs
6214.00	Shawls, scarves, mufflers, man-illas, veils and the like
6215.00	Ties, bow ties and cravats
Ex 62.16	Gloves, mittens and mitts (excluding industrial gloves)
Ex 62.17	Other made up clothing accessories
63.02	Bed linen, table linen, toilet linen and kitchen linen
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances
63.04	Other furnishing articles, excluding those of heading No. 94.04
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths
6307.902	Dress patterns, of other textile materials
8307.903	Flags, pennants and banners
6307.904	Pin cushions
6307.909	Other made up textile articles
6309.00	Worn clothing and other worn articles
6401.10	Footwear incorporating a protective metal toe-cap
6401.901	Waterproof boots (Wellingtons)
6403.40	Other footwear, incorporating, protective metal toe-cap
6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00 whether or not lined or trimmed
6504.00	Hats and other headgear, plaited or, made by assembling strips of any material, whether or not lined or trimmed
Ex 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
65.06	Other headgear, whether or not lined or trimmed (excluding safety headgear)

Heading No.	*Description of Goods*
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like
6701.001	Fans
6702.001	Artificial flowers, foliage and fruit; articles made of artificial flowers foliage or fruit
6802.001	Articles
6803.001	Troughs, reservoirs, basins and sinks
6809.009	Other articles of plaster or of compositions based on plaster
6810.991	Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs
6913.00	Statuettes and other ornamental ceramic articles
6914.00	Other ceramic articles
7016.109	Other glass cubes and other glass smallwares
7018.909	Other statuettes and other ornaments of lamp-worked glass and articles of glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares
7321.101	Stoves and ranges
7321.102	Cookers
7321.103	Barbecues
7323.102	Pot scourers and scouring or polishing pads
7323.901	Baking pans
7323.902	Buckets
7323.903	Dustbins
7323.904	Funnels
7323.905	Watering-cans
7323.906	Clothes hangers
7323.907	Letter boxes
7615.101	Saucepans
7615.102	Baking, stew and frying pans

Heading No.	*Description of Goods*
8212.201	Safety razor blades
8310.00	Sign-plates, name-plates, address plates, and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05
Ex 8414.51	Table, floor, wall or window fan, with a self-contained electric motor of an output not exceeding 125W:
Ex 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 (excluding parts)
Ex 84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15 (excluding other refrigerating or freezing chests, cabinets, display counters, show cases and similar refrigerating or freezing furniture and parts)
8419.101	Solar water heaters, for domestic use
8419.102	Other solar water heaters
8419.103	Other water heaters, for domestic use
8419.109	Other water heaters, non-electric
8421.121	Clothes-dryers, for domestic use
85.06	Primary cells and primary batteries
85.07	Electric accumulators, including separators therefore whether or not rectangular (including square)
8509.801	Blenders
8516.101	Electric instantaneous or storage water heaters
8516.601	Stoves and cookers
8519.20	Other record-players
8519.30	Turntables (record-decks)
8519.91	Cassette-type
8519.99	Other sound reproducing apparatus
8520.31	Cassette-type
8520.39	Other magnetic tape recorders incorporating sound reproducing apparatus

Heading No.	*Description of Goods*
8524.10	Gramophone records
8524.20	Magnetic tapes
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
85.28	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
8539.20	Other filament lamps, excluding ultra-violet or infra-red lamps
8539.31	Fluorescent, hot cathode
8539.39	Other discharge lamps
9206.001	Steelband instruments
9401.30	Swivel seats with variable height adjustment
9401.50	Seats of cane, osier, bamboo or similar materials
9401.60	Other seats, with wooden frames
9401.70	Other seats, with metal frames
9401.80	Other seats
9401.90	Parts of seats
9403.209	Other metal furniture
9403.40	Wooden furniture of a kind used in the kitchen
9403.50	Wooden furniture of a kind used in the bedroom
9403.609	Other wooden furniture
9403.709	Other furniture, of plastics
9403.809	Other furniture, of other materials
9403.90	Parts of other furniture
9404.10	Mattress supports
9404.20	Mattresses
9404.90	Other articles of bedding and similar furnishings
9504.40	Playing cards
9504.901	Draught and chess hoards
9505.101	Artificial Christmas trees

Heading No.	*Description of Goods*
96.01	Worked ivory, bone, tortoise shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)
96.02	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. 3503.00) and articles of unhardened gelatin
9603.001	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles
9603.002	Other brooms and mops for sweeping roads and floors
9603.003	Tooth brushes
9603.004	Srubbing brushes
9603.005	Feather dusters
9608.10	Ball point pens
9611.001	Rubber stamps
9613.001	Pocket lighters, gas fuelled, non-refillable
9615.10	Combs, hair-slides and the like
9615.901	Hairpins

THIRD SCHEDULE

239/1990.
[4 of 1992.
6 of 1993.
9 of 1997.
35 of 1998
17 of 2007].

PART A

LIST OF CONDITIONAL DUTY EXEMPTIONS

I — FOR APPROVED INDUSTRY

1. Machinery, equipment and materials for processing, canning and packaging food products.

2. Machinery, equipment and materials for the manufacture and packaging of beverages.

3. Machinery, equipment and materials for the manufacture and packaging of wax, wax products and candles.

4. Machinery, equipment and materials for the manufacture of soap.

5. Machinery, equipment and materials for the manufacture of—
   (a) Textile, textile fabrics including finishing and printing;
   (b) Garments and other textile manufactures.

6. Machinery, equipment and materials for the manufacture of building products.

7. Machinery, equipment and materials for the manufacture of leather and leather goods.

8. Machinery, equipment and materials for the manufacture and packaging of headgear.

9. Machinery, equipment and materials for the manufacture of footwear.

10. Machinery, equipment and materials for the manufacture of telephonic and telegraphic materials.

11. Machinery, equipment, materials and components for the manufacture of electrical goods, electrical and electronic equipment, appliances and apparatus.

12. Machinery, equipment and materials for the manufacture of non-electrical stoves, ranges, heaters and refrigerators.

13. Machinery, equipment and materials for the manufacture and packaging of drugs, pharmaceuticals and medicinal preparations.

LIST OF CONDITIONAL DUTY EXEMPTIONS—*Continued*

I — FOR APPROVED INDUSTRY—*Continued*

14. Machinery, equipment and materials for the manufacture, processing, packaging, storing and transporting of petroleum and petroleum products and petrochemicals.

15. Machinery, equipment and materials for the manufacture and packaging of drinking straws.

16. Machinery, equipment and materials for the manufacture of rope, twine and cordage.

17. Machinery, equipment and materials for the manufacture of mirrors.

18. Machinery, equipment and materials for the manufacture of containers for compressed or liquefied gas.

19. Machinery, equipment and materials for the manufacture of welding electrodes.

20. Machinery, equipment and materials for the manufacture of jewellery.

21. Machinery, equipment and materials for printing and engraving industry including blank lithographic sheets.

22. Machinery, equipment and materials for the manufacture of pens, pencils, chalk and crayon.

23. Machinery, equipment and materials for the manufacture of rubbing compound.

24. Machinery, equipment and materials for the manufacture of cleansing compound.

25. Machinery, equipment and materials for the manufacture of travel goods.

26. Machinery, equipment and materials for the manufacture of glass and glass products.

27. Machinery, equipment and materials for the manufacture of hoisting tackle.

28. Machinery, equipment and materials for the manufacture of spectacles and spectacle frames.

29. Machinery, equipment and materials for the manufacture of ceramics and ceramic products.

30. Machinery, equipment and materials for the manufacture of crown corks and bottle closures.

31. Machinery, equipment and materials for use in the boat and ship building and repairs industry.

32. Machinery, equipment and materials for use in the manufacture of industrial chemicals including brake fluids.

33. Machinery, equipment and materials for the manufacture of rubber and rubber products.

34. Machinery, equipment and materials and fuel oil for the manufacture of alumina, aluminium and aluminium products.

35. Machinery, equipment and materials for the manufacture of stock feed.

36. Machinery, equipment and materials for the manufacture of fertilisers.

37. Machinery, equipment, components and materials for the production and packaging of wood and wood products.

38. Machinery, equipment and materials for the treatment (including impregnation and preservation) of wood.

39. Machinery, equipment and materials for the manufacture of anti-corrosion products.

40. Machinery, equipment and materials for the manufacture of packaging of matches.

41. Machinery, equipment and materials for the manufacture or repair of containers and other packaging materials and parts for packaging.

42. Machinery, equipment and materials for the manufacture of tyres and tubes and for the recapping, remoulding and retreading of tyres.

43. Machinery, equipment and materials for the manufacture of detergents and other cleansing, and sanitising agents.

44. Machinery, equipment, materials and components for the manufacture and packaging of furniture.

45. Machinery, equipment, materials and components for the manufacture of toys.

46. Machinery, equipment and materials for the manufacture and packaging of paints, enamels, varnishes, lacquers, synthetic resins and related goods.

LIST OF CONDITIONAL DUTY EXEMPTIONS—*Continued*

I — FOR APPROVED INDUSTRY—*Continued*

47. Machinery, equipment and materials for the manufacture of plastics and plastic products.

48. Machinery, equipment and materials for the manufacture of gramophone records and other sound or similar recordings.

49. Machinery, equipment, materials and components for the manufacture and assembly of pianos and organs.

50. Machinery, equipment and materials for the manufacture of wire products.

51. Machinery, equipment and materials for the manufacture and packaging of cosmetics, perfumery and toilet preparations.

52. Machinery, equipment and materials for the manufacture of hosiery.

53. Machinery, equipment and materials for the manufacture of umbrellas.

54. Machinery, equipment and materials for the assembly and/or manufacture of motor vehicles or parts thereof.

55. Machinery, equipment and materials for the manufacture and packaging of paper and paper products.

56. Machinery, equipment and materials for use in the manufacture of tobacco and tobacco products.

57. Machinery, equipment and materials for the manufacture (including blending) of vegetable oils.

58. Machinery, equipment and materials for the manufacture of adhesives.

59. Machinery, equipment and all materials, except prepared glues (*ex* Chapter 35) and other adhesive falling within heading No. 40.06 for the manufacture of adhesive tapes.

60. Machinery, equipment and all materials except items falling within heading No. 46.01 for use in the manufacture of basketwork.

61. Machinery, equipment and all materials except items falling within Chapter 34 for use in the manufacture of polishes, creams and other products for polishing or preserving floors, furniture, metal, footwear and like goods.

62. Machinery, equipment and all materials except items falling within headings Nos. 44.17, 96.03 for use in the manufacture of brooms and brushes.

63. Machinery, equipment and all materials for use in the manufacture of slide fasteners.

64. Machinery, equipment and all materials except items falling within heading No. 67.02 for use in the manufacture of artificial flowers.

65. Machinery, equipment and all materials except blanks as described in heading No. 82.12 for use in the manufacture of cutlery including razor blades.

66. Machinery, equipment and all materials except items falling within headings Nos. 4008.00 and 94.04 for use in the manufacture of foam and foam products.

67. Machinery, equipment and all materials, including components, except items falling within headings Nos. 73.04 to 73.26 for use in the manufacture and processing of iron and steel products.

68. Machinery, equipment and all materials, including components, except items falling within headings Nos. 7412.00 to 74.19, 7806.00 and 8007.00 for use in the manufacture of products made from non-ferrous metals.

69. Machinery, equipment and all materials, except items falling within heading No. 38.08 for use in the manufacture of disinfectants, insecticides, fungicides, weed killers and similar products.

70. Building material for first installation or approved extension in approved industrial enterprises.

71. Machinery, equipment and materials for polishing diamonds.

72. Machinery, equipment and all materials for the printing of colour films.

73. Machinery, equipment and materials for the production of motion pictures.

74. Machinery, equipment and materials for use in the manufacture and repair of machinery.

75. Machinery, equipment and materials for use in the manufacture of printing ink.

76. Machinery, equipment and materials for use in the manufacture of gramophones and cassette and cassette tape recorders.

LIST OF CONDITIONAL DUTY EXEMPTIONS—*Continued*

I — FOR APPROVED INDUSTRY—*Continued*

77. Machinery, equipment and materials for use in the manufacture of asphalt-based products.

78. Machinery, equipment and materials for use in the manufacture of essential oils and oleo-resins.

79. Machinery, equipment and materials for use in the manufacture of carbon and carbon-based products.

80. Machinery, equipment and materials for use in information services and processing.

81. Machinery, equipment and materials for use in the production of items using bio-technology.

82. Machinery, equipment and materials for use in the manufacture of products utilising local wastes and industry by-products.

83. Machinery, equipment and materials for use in the manufacture of handicraft.

84. Machinery, equipment and materials used for the manufacture or generation of electricity.

84A. Terminal equipment or other equipment to be installed or used for a public telecommunications network or telecommunications service or radio-communications service and certified as such by the Telecommunications Authority of Trinidad and Tobago.

II — FOR APPROVED AGRICULTURE, LIVESTOCK, FORESTRY AND FISHERIES

1. Agricultural machinery, equipment, implements and tools (including poultry farming equipment).

2. Medicines and mineral supplement for livestock.

3. Machinery and equipment for irrigation and drainage purposes.

4. Incubators and other poultry farming equipment and such other goods as are intended solely for use in the breeding and rearing of poultry.

5. Bee hives and bee-keeping apparatus.

6. Vats, tanks and parts for water storage.

7. Fish, crustacea, molluscs caught by boats operating out of national countries.

8. Textiles for protecting agricultural products.

9. Eggs for hatching, semen for artificial semination imported in accordance with a permit issued by the proper authorities.

10. Boats, and boat equipment and fuel for fishing.

11. Such other goods as are intended solely for use in approved agriculture, livestock, forestry and fisheries.

12. Pipes having an internal diameter exceeding 50 mm and pipe fittings, except plastic pipes.

III — FOR APPROVED HOTELS

1. Building materials for first installation or approved extension and renovations.

2. Equipment and appliances for equipping hotels initially or for approved extensions and renovations.

IV — FOR APPROVED MINING PURPOSES

1. Machinery, equipment and materials for exploration and extraction of minerals, including natural gas.

2. Machinery, equipment and materials for mining, quarrying and finishing stone products.

3. Machinery, equipment and materials for the liquefaction and transportation of natural gas.

V — FOR OTHER APPROVED PURPOSES

1. Boats, boats and navigation equipment, marine engines for approved services.

2. Equipment for use in sports and recreational activities for the tourism industry.

3. Public transport-type passenger vehicles including coaches and mini-buses for the tourism industry.

PART B

LIST OF COMMODITIES THAT ARE INELIGIBLE FOR CONDITIONAL DUTY EXEMPTION

Tariff Heading Number	Description of Goods
Ex Cap 7	Edible vegetables and certain roots and tubers (except seed potatoes, garlic powder and granulated onion, not in retail packages)
Ex Cap 8	Edible fruit and nuts; peel of citrus fruit or melons (excluding cashew nuts and cherries, not in retail packages)
09.06	Cinnamon and cinnamon-tree flowers
0907.00	Cloves (whole fruit, cloves and stems)
09.08	Nutmeg, mace and cardamoms
1006.10	Rice in the husk (paddy or rough)
1006.201	Husked white rice
1006.301	Semi-milled white rice in packages of not more than 10 kg
1006.302	Other semi-milled white rice
1006.305	Wholly milled white rice in packages of not more than 10 kg
1006.306	Other wholly milled white rice
Ex 1101.00	Wheat flour
Ex 11.02	Cereal flours, of maize (corn) or rice
11.05	Flour, meal and flakes of potatoes

Tariff Heading Number	Description of Goods
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
Ex 11.08	Arrowroot starch
1203.00	Copra
Ex 12.12	Sugar beet and sugar cane
Ex 15.07	Soya-bean oil and its fractions, refined, but not chemically modified
Ex 15.08	Ground-nut oil and its fractions, refined but not chemically modified
Ex 15.09	Olive oil and its fractions, refined, but not chemically modified
Ex 15.10	Other oils and their fractions, obtained solely from olives, refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09
Ex 15.11	Palm oil and its fractions, refined, but not chemically modified
Ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, refined, but not chemically modified
Ex 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, refined, but not chemically modified
Ex 15.14	Rape, colza or mustard oil and fractions thereof, refined, but not chemically modified

LIST OF COMMODITIES THAT ARE INELIGIBLE FOR CONDITIONAL DUTY EXEMPTION—*Continued*

Tariff Heading Number	Description of Goods
Ex 15.15	Other fixed vegetable fats and oils (excluding jojoba oil) and their fractions, refined, but not chemically modified
Ex 15.26	Vegetable fats and oils and their fractions, partly or wholly hydrogenated inter-esterified, re-esterified or elaidinised, refined, but not further prepared
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
Ex 20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid (except tomato puree not in retail packages)
2003.00	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen
20.06	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)
Ex 20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter (excluding non-tropical fruit puree and fruit pastes)

Tariff Heading Number	Description of Goods
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 (excluding non-tropical fruit juice concentrate)
Ex 21.02	Yeasts (active or inactive); prepared baking powders
Ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour
Ex 21.06	Autolysed yeast
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
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid
2505.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26
2507.00	Kaolin and other kaolinic clays, whether or not calcined
Ex 25.08	Other clays (not including expanded clays of heading No. 6806.00), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths (excluding fuller's earth)
25.09.00	Chalk
Ex 25.13	Pumice stone
Ex 25.20	Gypsum
2521.00	Limestone flux; limestone an other calcareous stone, of a kind used for the manufacture of line or cement

LIST OF COMMODITIES THAT ARE INELIGIBLE FOR CONDITIONAL DUTY EXEMPTION—*Continued*

Tariff Heading Number	Description of Goods
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 2825.00
Ex 25.23	Cement clinkers and Portland cement
Ex 25.29	Felspar
2606.00	Aluminium ores and concentrates
2618.00	Granulated slag (slag sand) from the manufacture of iron or steel
2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel
Ex 28.04	Hydrogen, nitrogen and oxygen
Ex 28.07	Sulphuric acid, other than for chemical analysis
Ex 28.11	Carbon dioxide
Ex 28.14	Anhydrous ammonia
Ex 28.18	Aluminium oxide (alumina)
Ex 28.33	Aluminium sulphate
Ex 29.01	Nonylene (nonene)
Ex 32.03	Logwood extracts
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

Tariff Heading Number	Description of Goods
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers, or chemically modified natural polymers dispersed or dissolved in an aqueous medium
Ex 32.10	Other paints and varnishes (including enamels, lacquers and distempers)
3211.00	Prepared driers
Ex 32.14	Glaziers' putty and painters' fillings
Ex 33.01	Essential oils of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento
Ex 33.02	Mixtures of two or more of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento oils
Ex 35.01	Casein glues
Ex 38.08	Insecticides [including those approved by the Chief Technical Officer (Agriculture), for use, in agriculture], disinfectants, rat poisons 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)
3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
Ex 38.20	Anti-freezing preparations

LIST OF COMMODITIES THAT ARE INELIGIBLE FOR CONDITIONAL DUTY EXEMPTION—*Continued*

Tariff Heading Number	Description of Goods
Ex 39.17	Electrical conduits and other piping, of plastics
Ex 39.25	Gutters of plastics
Ex 40.05	Compounded rubber, unvulcanised, in sheets for tyre repairs
Ex 40.06	"Camel-back" strips for retreading rubber tyres
Ex 42.02	Parts of musical instrument cases, of wood
Ex 42.03	Industrial gloves, of leather or of composition leather
44.01	Fuel-wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust; and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
Ex 44.03	Wood in the rough, whether or not stripped of bark or sapwood or roughly squared (excluding coniferous species and mahogany)
Ex 44.04	Split poles; piles, pickets, stakes and sticks, of wood
Ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm (excluding coniferous species and mahogany)
Ex 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 (excluding coniferous species and mahogany)

Tariff Heading Number	Description of Goods
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects
Ex 44.17	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels, of wood
Ex 44.20	Parts of caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles and of cases for cutlery and scientific apparatus, of wood
Ex 44.21	Letters, figures, templates, paving blocks, trellises and fencing panels; Venetian and other blinds; dowel pins and labels for horticulture, of wood.
Ex 48.16	Carbon paper
4908.00	Transfers (decalcomanias)
Ex 49.11	Calendar backs and window transparencies
Ex 56.07	Twine and ropes (except for use in the banana industry)
Ex 62.16	Industrial gloves
Ex 62.17	Collars, shirt fronts and cuffs
Ex 63.06	Sails
Ex 64.06	Parts of footwear (upper and parts of uppers)
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
Ex 67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial foliage or fruit

LIST OF COMMODITIES THAT ARE INELIGIBLE FOR CONDITIONAL DUTY EXEMPTION—*Continued*

Tariff Heading Number	Description of Goods
6801.00	Setts, curbstones and flagstones, or natural stone (except slate)
Ex 68.02	Worked monumental or building stone (except slate) other than goods of heading No. 6801.00
6807.00	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
Ex 68.09	Panels, boards, sheets or tiles, industrial moulds
Ex 68.10	Articles of cement, of concrete or of articifial stone whether or not reinforced (excluding statues, statuettes, animal figures; vases; flower-pots, architectural and garden ornaments; bird-baths, fountain basins; tombstones; reservoirs and troughs)
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
6906.00	Ceramic pipes, conduits, guttering and pipe fittings
Ex 69.07	Tiles
Ex 69.08	Tiles
Ex 71.17	Wooden parts of small objects or personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person

Tariff Heading Number	Description of Goods
Ex 73.12	Stranded wire and cables, of iron or steel, not electrically insulated
Ex 73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire.
Ex 73.17	Nails (excluding masonry and roofing nails) and staples, of iron or steel
Ex 73.19	Ordinary pins of iron or steel
Ex 76.10	Complete structures; doors, windows and their frames and thresholds for doors, of aluminium
Ex 76.11	Tanks for any material (other than compressed or liquefied gas of aluminium)
7802.00	Lead waste and scrap
Ex 83.04	Filing cabinets
Ex 83.05	Paper clips and staples in strips
Ex 83.06	Photographs, picture or similar frames
Ex 83.11	Arc welding electrodes of non-alloy steel
Ex 84.21	Oil, petrol filters and intake air filters for internal combustion engines
Ex 84.32	Lawn or sports-ground rollers
Ex 84.80	Moulding patterns, of wood
Ex 85.35	Circuit breakers
Ex 85.36	Circuit breakers
Ex 8537.00	Control panels

LIST OF COMMODITIES THAT ARE INELIGIBLE FOR CONDITIONAL DUTY EXEMPTION—*Continued*

Tariff Heading Number	Description of Goods
Ex 85.44	Enamelled or plastic insulated electric wire
Ex 87.07	Bus bodies
Ex 94.03	Furniture of a kind used in offices and laboratories
Ex 94.05	Flourescent lighting fittings, lampshades; parts of standard lamps; table lamps and other lighting fittings, of wood
Ex 94.06	Prefabricated buildings, of wood
Ex 96.03	Prepared knots and tufts for broom or brush making; paint brushes
Ex 96.07	Slide fasteners

PART B

CLASS I

LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS

Heading No.	*Description of Goods*
0702.00	Tomatoes, fresh or chilled
0703.102	Shallots (eschallots)
0704.001	Cabbages
0704.002	Cauliflowers
0705.10	Lettuce
0706.001	Carrots
0707.001	Cucumbers
0708.001	Pigeon peas
0708.002	Blackeye peas
0708.003	String beans
0708.004	Bora (bodi) beans (*Vigna. Spp*.)
0709.001	Aubergines (egg-plants)
0709.002	Zucchini
0709.003	Ochroes
0709 004	Pumpkins
0709.008	Other fruits of the genus *Capsicum* or of the genus *Pimenta*
0710.204	String beans, other, frozen
0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach), frozen
0713.001	Red kidney beans
0714.10	Manioc (cassava)
0714.20	Sweet potatoes
0714.901	Arrowroot
0714.902	Dasheens
0714.903	Eddoes
0714.904	Tannias
0714.905	Yams
0801.10	Coconuts
0803.001	Bananas, fresh

Heading No.	*Description of Goods*
0803.002	Plantains, fresh
0804.30	Pineapples, fresh
0804.40	Avocados, fresh
0804.50	Guavas, mangoes and mangosteens, fresh
0805.10	Oranges, fresh
0805.201	Ugli fruit
0805.202	Ortaniques
0805.30	Lemons and limes
0805.40	Grapefruit
0807.101	Cantaloupes
0807.102	Watermelons
0807.103	Muskmelons
0807.20	Papaws (papayas)
0810.001	Berries
0810.002	Sapodillas
0810.003	Golden apples
0810.004	Passion fruit
0810.005	Soursop
0810.006	Breadfruit
0810.007	Carambolas
0904.202	Pimento (all spice)
09.06	Cinnamon and cinnamon-tree flowers
0907.00	Cloves (whole fruit, cloves and stems)
0908.10	Nutmeg
0908.20	Mace
Ex 09.l0	Ginger, tumeric (curcuma) thyme and bay leaves
1006.20	Husked (brown) rice
1006.30	Semi-milled or wholly-milled rice, whether or not polished or glazed
1006.40	Broken rice
11.01	Wheat flour
1106.202	Arrowroot flour
1108.101	Arrowroot starch
1203.00	Copra
1208.10	Flours and meals of soya beans

Heading No.	*Description of Goods*
1208.902	Flours and meals of copra
1212.92	Sugar cane
1302.101	Aloe vera extract
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemicaly modified
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09
Ex 15.11	Palm oil and its fractions, refined, but not chemically modified (excluding Palm Stearin)
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
1516.101	Fish fats and oils and their fractions
1516.20	Vegetable fats and oils and their fractions
1701.11	Cane sugar
1701.12	Beet sugar
2009.101	Orange juice, concentrated
2009.201	Grapefruit juice, concentrated
2102.30	Prepared baking powders
2306.50	Oil cake of coconut or copra
2309.903	Prepared complete poultry feed
2309.904	Prepared complete cattle feed
2309.905	Prepared complete pig feed
2309.906	Other prepared complete animal feeds
2520.101	Gypsum
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement

Heading No.	*Description of Goods*
2522.10	Quicklime
2522.20	Slaked lime
2522.30	Hydraulic lime
2523.201	Building cement (grey)
2606.00	Aluminium ores and concentrates
2707.001	Gasoline blending preparations
2708.10	Pitch
2710.911	Lubricating oil base stock (paraffinic type) within the range H.V.I. 55 and H.V.I.160 including straight run and blended base oils.
2710.94	Hydraulic brake fluids and other prepared liquids for hydraulic transmission
2804.10	Hydrogen
2804.30	Nitrogen
2804.40	Oxygen
2807.002	Sulphuric acid, other
2811.21	Carbon dioxide
2814.10	Anhydrous ammonia
2818.20	Alumina
2833.001	Aluminium sulphate
2904.001	Sulphonic acid [Tridecylbenzene (TDBSA) and Linear Alkylbenzene (LABSA)]
3208.001	Automotive paints
3208.002	Marine paints
3208.003	Enamels
3208.004	Other paints
3208.005	Marine varnishes (including lacquers)
3208.006	Other varnishes (including lacquers)
3208.009	Other solutions as defined in Note 4 of Chapter 32
3209.001	Paints
3209.002	Enamels
3209.003	Varnishes (including lacquers)

Heading No.	*Description of Goods*
3210.001	Water-thinned paints (emulsion paints or dispersion paints)
3210.002	Distempers, dry
3210.003	Enamels
3210.004	Other paints
3210.005	Marine varnishes (including lacquers)
3210.006	Other varnishes (including lacquers)
3214.102	Painters' fillings
3214.901	Glaziers' linseed oil putty
3214.902	Other glaziers' putty
3301.101	Grapefruit oil
3301.103	Lime oil
3301.104	Orange oil
3301.201	Bay oil
3301.202	Clove oil
3301.203	Ginger oil
3301.204	Nutmeg oil
3301.205	Patchouli oil
3301.206	Pimento oil
3302.001	Mixtures of two or more of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento oils
3501.901	Casein glues
3814.001	Thinners
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals
3820.001	Anti-freezing preparations
3917.201	PVC pipes
3917.302	Electrical conduits and other piping, of PVC
3917.303	Electrical conduits and other piping, other
3917.40	Fittings
3925.902	Gutters, of plastics

Heading No.	*Description of Goods*
3926.907	Motor vehicle licence plates, of plastics
4006.10	"Camel-back" strips for retreading rubber tyres
4008.00	Plates, sheets, strip, rods and profile shapes of vulcanised rubber other than hard rubber
4011.10	New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars)
4012.101	Retreaded tyres of a kind used on motor cars (including station wagons and racing cars)
4012.102	Retreaded tyres of a kind used on buses or lorries
4401.10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
4401.30	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
4403.003	Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives
4403.006	Other wood in the rough, of non-coniferous species
4404.001	Split poles, piles, pickets, stakes and sticks, of wood
4406.00	Railway or tramway sleepers (cross-ties), of wood
4407.004	Greenheart
4407.006	Mora
4409.202	Greenheart
4409.204	Mora
4417.001	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels
4819.10	Cartons, boxes and cases, of corrugated paper or paperboard
4821.00	Paper or paperboard lables of all kinds, whether or not printed
6810.11	Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced
6904.10	Ceramic building bricks
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated

Heading No.	*Description of Goods*
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated
7313.001	Barbed wire, of iron or steel
7314.109	Chain link fencing
7314.201	Grill, welded at the intersection, of wire with a maximum cross sectional dimension of 3 mm or more or having a mesh size 100 cm^2 or more
8311.101	Coated electrodes of base metal, for electric arc-welding, of non-alloy steel
8311.20	Cored wire of base metal, for electric arc-welding
8311.30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
8421.231	Oil filters for internal combustion engines
8421.232	Petrol filters for internal combustion engines
9021.201	Artificial teeth
9603.008	Paint brushes
9607.10	Slide fasteners

CLASS II

LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS

Heading No.	*Description of Goods*
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:
0210.10	Meat of swine:
0210.101	Ham
0210.102	Bacon
0210.109	Other (excluding salted or in brine)
0210.20	Meat of bovine animals:
0210.202	Dried
0210.203	Smoked
0210.901	Meat (other than of swine or bovine animals)
0210.902	Edible meat offal
0210.903	Edible flours and meals of meat or meat offal
0305.10	Fish meal fit for human consumption
0305.20	Livers and roes, dried, smoked salted or in brine

Heading No.	*Description of Goods*
0305.30	Fish fillets, dried, salted or brine, but not smoked
0305.40	Smoked fish, including fillets:
0305.403	Salmon
0305.409	Other smoked fish, including fillets
0305.599	Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings alewives, saithe, pollock, haddock and hake)
0305.609	Other fish, salted but not dried or smoked and fish in brine (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)
0402.999	Other milk and cream
0403.10	Yogurt
15.17	Margarine; edible mixtures 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
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
16.02	Other prepared or preserved meat, meat offal or blood:
1602.20	Of liver of any animal
1602.31	Of turkeys:
1602.311	Cured or smoked
1602.319	Other prepared or preserved meat of turkeys
1602.401	Ham
1602.402	Bacon
1602.403	Luncheon meat
1602.409	Other prepared or preserved meat of swine
1602.509	Other prepared or preserved meat of bovine animals
1602.909	Other prepared or preserved meat, meat offal or blood
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs:
1604.11	Salmon
1604.132	Sardinella and brisling or sprats

Heading No.	*Description of Goods*
1604.142	Skipjack and bonito
1604.19	Other fish, whole or in pieces, but not minced
1604.20	Other prepared or preserved fish
1604.30	Caviar and caviar substitutes
16.05	Crustaceans, molluses and other aquatic invertebrates, prepared or preserved
17.04	Sugar confectionery (including white chocolate), not containing cocoa
1805.001	Cocoa powder, put up for retail sale in packages of not more than 2 kg
18.06	Chocolate and other food preparations containing cocoa
1901.902	Preparations of malt extract
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
1905.001	Biscuits, unsweetened
1905.002	Biscuits, sweetened
1905.003	Ice cream cones
1905.009	Other bakers' wares
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001.109	Other cucumbers and gherkins
2001.209	Other onion
2001.909	Other
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
2002.109	Other tomatoes, whole or in pieces
2002.902	Tomato paste, other
2002.909	Other
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:
2003.009	Other mushrooms and truffles
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:

Heading No.	*Description of Goods*
2004.109	Other potatoes
2004.909	Other vegetables and mixtures of vegetables
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:
2005.109	Other homogenised vegetables
2005.209	Other potatoes
2005.309	Other sauerkraut
2005.409	Other peas
2005.509	Other beans
2005.60	Asparagus
2005.709	Other olives
2005.809	Other sweet corn
2005.909	Other vegetables and mixtures of vegetables
20.06	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar, (drained, glacé or crystallised):
2006.002	Maraschino and glacé cherries
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:
2007.109	Other homogenised preparations
2007.919	Other citrus fruit
2007.992	Pineapple based
2007.993	Guava jams and jellies
2007.994	Guava cheese
2007.995	Nutmeg jams and jellies
2007.999	Other
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included
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:

Heading No.	*Description of Goods*
2009.409	Other pineapple juice
2009.509	Other tomato juice
2009.609	Other grape juice (including grape must)
2009.709	Other apple juice
2009.803	Passion fruit juice, other
2009.806	Tamarind juice, other
2009.809	Other juice of any other single fruit or vegetable
2009.904	Other pineapple-based juices
2009.909	Other mixtures of juices
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté, roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
Ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; prepared mustard
Ex 21.04	Soups and broths and preparations therefor; homogenised composite food preparations (excluding preparations for infant use, put up for retail sale)
21.05	Ice cream and other edible ice, whether or not containing cocoa
2106.001	Mauby syrup
2106.002	Other flavoured or coloured sugar syrups
2106.006	Ice cream powders
2106.007	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes
2106.009	Other food preparations not elsewhere specified or included
2201.101	Mineral waters
2201.102	Aerated waters
2202.101	Aerated beverages
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid
2309.10	Dog or cat food, put up for retail sale
2309.901	Mixed bird seed

Heading No.	*Description of Goods*
2309.902	Other foods for pets
2501.001	Table salt in retail packages of not more than 2.5 kg
2712.10	Petroleum jelly
33.03	Perfumes and toilet waters
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
33.05	Preparations for use on the hair
3306.101	Toothpastes
Ex 33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specifed or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties (excluding perfumed bath salts and other bath preparations)
Ex 34.01	Soap, organic surface-active products and preparations for use as soap, in 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 (excluding industrial soaps)
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 3401 (excluding organic surface-active agents, not put up for retail sale)
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. 3404.00
34.06	Candles, tapers and the like
36.05	Matches, other than pyrotechnic articles of heading No. 3604

Heading No.	*Description of Goods*
3808.10	Insecticides:
3808.102	Mosquito coils
3808.103	Other, put up in forms or packings for retail sale or as preparations or articles
3808.40	Disinfectants:
3808.401	Put up in forms or packings for retail sale or as preparations or articles
3808.901	Rodenticides, put up in forms or packings for retail sale or as preparations or articles
3808.903	Other, put up in forms or packings for retail sale or as preparations or articles
3917.301	Garden hose, of plastics
3924.101	Cups, forks, knives, plates, spoons and tumblers, of plastics
3924.901	Ashtrays, buckets, coat-hangers and dustbins, of plastics
3924.902	Flower pots, of plastics
4016.991	Rubber bands
4202.101	Suitcases, travelling bags, and briefcases, of leather
4202.102	Suitcases, of other materials
4202.103	Travelling bags and briefcases, of other materials
4202.20	Handbags, whether or not with shoulder strap, including those without handle:
4202.201	Of leather
4202.209	Of other materials
4202.301	Purses, spectacle cases and wallets, of leather
4202.302	Purses, spectacle cases and wallets, of other materials
4415.20	Pallets, box pallets and other load boards
4419.00	Tableware and kitchen-ware, of wood
Ex 44.20	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
4421.10	Clothes hangers
4421.909	Other articles of wood
4601.20	Mats, matting and screens of vegetable materials
4601.901	Straw envelopes for bottles

Heading No.	*Description of Goods*
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
48.17	Envelopes, letter cards, plain post cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
48.18	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibres:
4818.10	Toilet paper
4818.20	Handkerchiefs, cleansing or facial tissues and towels
4818.302	Serviettes
4818.50	Articles of apparel and clothing accessories
4818.90	Other articles
4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
Ex 48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, 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
4823.50	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes
4823.60	Trays, dishes, plates, cups and the like, of paper or paperboard
4907.003	Cheque forms
4907.009	Other stamp-impressed paper; stock, share or bond certificates and similar documents of title

Heading No.	*Description of Goods*
49.09	Printed or illustrated post cards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
4910.00	Calendars of any kind, printed, including calendar blocks
4911.009	Other printed matter
5608.102	Net shopping bags
5608.902	Net shopping bags
57.01	Carpets and other textile floor coverings, knotted, whether or not made up:
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
57.03	Carpets and other textile floor coverings, tufted, whether or not made up
5704.00	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
5705.00	Other carpets and other textile coverings, whether or not made up
6101.00	Men's or boys' over-coats, car-coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03
6102.00	Women's or girls' over-coats, 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
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted
61.05	Men's or boys' shirts, knitted or crocheted

Heading No.	*Description of Goods*
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted
61.07	Men's or boys' underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted
61.09	T-shirts, singlets and other vests, knitted or crocheted
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted
61.11	Babies' garments and clothing accessories, knitted or crocheted
61.12	Track suits, ski suits and swim wear, knitted or crocheted
6113.00	Garments, made up of knitted or crocheted fabrics of heading No. 5903.00, 59.06 or 5907.00
6114.00	Other garments, knitted or crocheted
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted
61.16	Gloves, mittens and mitts, knitted or crocheted
Ex 61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted clothing accessories
62.01	Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles, other than those of heading No. 62.03
62.02	Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles, other than those of heading No. 62.04
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim wear)

Heading No.	*Description of Goods*
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swim wear)
62.05	Men's or boys' shirts
62.06	Women's or girls' blouses, shirts and shirt blouses
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles
62.09	Babies' garments and clothing accessories
6210.00	Garments, made up of fabrics of heading No. 5602.00, 5603.00, 5903.00, 59.06 or 5907.00
62.11	Track suits, ski suits and swim wear; other garments
6212.10	Brassieres
6212.20	Girdles and panty-girdles
6213.00	Handkerchiefs
6214.00	Shawls, scarves, mufflers, mantillas, veils and the like
6215.00	Ties, bow ties and cravats
Ex 62.16	Gloves, mittens and mitts (excluding industrial gloves)
Ex 62.17	Other made up clothing accessories
63.02	Bed linen, table linen, toilet linen and kitchen linen
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances
63.04	Other furnishing articles, excluding those of heading No. 94.04
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths
6307.902	Dress patterns, of other textile materials
6307.903	Flags, pennants and banners
6307.904	Pin cushions
6307.909	Other made up textile articles

Heading No.	*Description of Goods*
6309.00	Worn clothing and other worn articles
6401.10	Footwear incorporating a protective metal toe-cap
6401.901	Waterproof boots (Wellingtons)
6403.40	Other footwear, incorporating, a protective metal toe-cap
6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00 whether or not lined or trimmed
6504.00	Hats and other headgear, plaited or, made by assembling strips of any material, whether or not lined or trimmed
Ex 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
65.06	Other headgear, whether or not lined or trimmed (excluding safety headgear)
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like
6701.001	Fans
6702.001	Artificial flowers, foliage and fruit; articles made of artificial flowers foliage or fruit
6802.001	Articles
6803.001	Troughs, reservoirs, basins and sinks
6809.009	Other articles of plaster or of compositions based on plaster
6810.991	Statues, statuettes, animal figures vases, flower-pots, architectural and garden ornaments; bird baths, fountain basins, tombstones; reservoirs and troughs
6913.00	Statuettes and other ornamental ceramic articles
6914.00	Other ceramic articles
7016.109	Other glass cubes and other glass smallwares
7018.909	Other statuettes and other ornaments of lamp-worked glass and articles of glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares

Heading No.	*Description of Goods*
7321.101	Stoves and ranges
7321.102	Cookers
7321.103	Barbecues
7323.102	Pot scourers and scouring or polishing pads
7323.901	Baking pans
7323.902	Buckets
7323.903	Dustbins
7323.904	Funnels
7323.905	Watering-cans
7323.906	Clothes hangers
7323.907	Letter boxes
7615.101	Saucepans
7615.102	Baking, stew and frying pans
8212.201	Safety razor blades
8310.00	Sign-plates, name-plates, address-plates, and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05
Ex 8414.51	Table, floor, wall or window fan, with a self-contained electric motor of an output not exceeding 125W:
Ex 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 (excluding parts)
Ex 84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15 (excluding other refrigerating or freezing chests, cabinets, display counters, show cases and similar refrigerating or freezing furniture and parts)
8419.101	Solar water heaters, for domestic use
8419.102	Other solar water heaters
8419.103	Other water heaters, for domestic. use
8419.109	Other water heaters, non-electric
8421.121	Clothes-dryers, for domestic use

Heading No.	*Description of Goods*
85.06	Primary cells and primary batteries
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)
8509.801	Blenders
8516.101	Electric instantaneous or storage water heaters
8516.601	Stoves and cookers
8519.20	Other record-players
8519.30	Turntables (record-decks)
8519.91	Cassette-type
8519.99	Other sound reproducing apparatus
8520.31	Cassette-type
8520.39	Other magnetic tape recorders incorporating sound reproducing apparatus
8524.10	Gramophone records
8524.20	Magnetic tapes
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
85.28	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
8539.20	Other filament lamps, excluding ultra-violet or infra-red lamps
8539.31	Fluorescent, hot cathode
8539.39	Other discharge lamps
9206.001	Steelband instruments
9401.30	Swivel seats with variable height adjustment
9401.50	Seats of cane, osier, bamboo or similar materials
9401.60	Other seats, with wooden frames
9401.70	Other seats, with metal frames
9401.80	Other seats

Heading No.	*Description of Goods*
9401.90	Parts of seats
9403.209	Other metal furniture
9403.40	Wooden furniture of a kind used in the kitchen
9403.50	Wooden furniture of a kind used in the bedroom
9403.609	Other wooden furniture
9403.709	Other furniture, of plastics
9403.809	Other furniture, of other materials
9403.90	Parts of other furniture
9404.10	Mattress supports
9404.20	Mattresses
9404.90	Other articles of bedding and similar furnishings
9504.40	Playing cards
9504.901	Draught and chess boards
9505.101	Artificial Christmas trees
96.01	Worked ivory, bone, tortoise shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)
96.02	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. 3503.00) and articles of unhardened gelatin
9603.001	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles
9603.002	Other brooms and mops for sweeping roads and floors
9603.003	Toothbrushes
9603.004	Scrubbing brushes
9603.005	Feather dusters

Heading No.	*Description of Goods*
9608.10	Ballpoint pens
9611.001	Rubber stamps
9613.001	Pocket lighters, gas fuelled, non-refillable
9615.10	Combs, hairslides and the like
9615.901	Hairpins

FOURTH SCHEDULE

239/1990.
[64 of 1996].

LISTS OF IMPORTATIONS WHICH ARE ALLOWED CONDITIONAL REDUCED RATES OF DUTY, UNDER SECTION 56A OF THE CUSTOMS ACT

Item No.	Class or Description of Goods	Rate of Duty
(1)	Parts for stoves, grates and ranges made of metal (non-electric) when imported for use in the manufacture and/or assembly of stoves, grates and ranges made of metal (non-electric) in plants approved for the purpose by the Minister of Industry and Enterprise	0%
(2)	Parts for accounting, book-keeping, calculating, computers and other similar machines (including cash registers, comptometers, statistical machines and tabulators) electrically operated when imported for use in the manufacture and/or assembly of accounting, book-keeping, calculating and other similar machines (inluding cash registers, comptometers, statistical machines and tabulators) electrically operated in plants approved for the purpose by the Minister of Industry and Enterprise ..	0%
(3)	Parts for accounting, book-keeping, calculating, computers and other similar machines (including cash registers, comptometers, statistical machines and tabulators) not electrically operated when imported for use in the manufacture and/or assembly of accounting, book-keeping, calculating and other similar machines (including cash registers, comptometers, statistical machines and tabulators) not electrically operated in plants approved for the purpose by the Minister of Industry and Enterprise	0%
(4)	Parts (electrical and non-electrical) for air-conditioning equipment and air-conditioning units when imported for use in the manufacture and/or assembly of air-conditioning equipment and air-conditioning units in plants approved for the purpose by the Minister of Industry and Enterprise.	0%

LISTS OF IMPORTATIONS WHICH ARE ALLOWED CONDITIONAL REDUCED RATES OF DUTY, UNDER SECTION 56A OF THE CUSTOMS ACT —*Continued*

Item No.	Class or Description of Goods	Rate of Duty
(5)	Parts (electrical and non-electrical) for radio receivers, radio gramophones (radiograms) for use in the manufacture and/or assembly of radio receivers, radio gramophones (radiograms) in plants approved for the purpose by the Minister of Industry and Enterprise	0%
(6)	Parts (electrical and non-electrical) for television receivers when imparted for use in the manufacture and/or assembly of television receivers in plants approved for the purpose by the Minister of Industry and Enterprise.....	0%
(7)	Parts (electrical and non-eleatrical) for stoves and ranges (electric) household cooking and heating appliances (e.g. hot plates, toasters, irons, sun lamps, etc.) for use in the manufacture and/or assembly of stoves and ranges (electric) household cooking and heating appliances (e.g. hot plates, toasters, irons and sun lamps, etc.) in plants approved for the purpose by the Minister of Industry and Enterprise.....	0%
(8)	Motor cars (not exceeding 1360 kg in weight) completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise	0%
(9)	Motor cars (exceeding 1360 kg in weight) completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise	0%
(10)	Buses, trucks, lorries, station wagons or estate cars and road motor vehicles packed completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise (excluding motor cycles).....	0%
(11)	Parts (electrical and non-electrical) for domestic refrigerators when imported for use in the manufacture and/or assembly of domestic refrigerators in plants approved for the purpose by the Minister of Industry and Enterprise.....	0%

Item No.	Class or Description of Goods	Rate of Duty
(12)	Buses, trucks, lorries, and road motor vehicles packed semi-knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise (excluding motor cycles)	0%
(13)	Parts (electrical and non-electrical) for vending machines and juke boxes when imported for use in the manufacture and/or assembly of vending machines and juke boxes in plants approved for the purpose by the Minister of Industry and Enterprise	0%

FIFTH SCHEDULE

239/1990. [199/1995].

MEMBER STATES OF THE COMMON MARKET

ANTIGUA AND BARBUDA
BARBADOS
BELIZE
DOMINICA
GRENADA
GUYANA
JAMAICA
MONTSERRAT
ST. KITTS-NEVIS
ST. LUCIA
ST. VINCENT AND THE GRENADINES
SURINAME
TRINIDAD AND TOBAGO

239/1990.
[34 of 1996].

SIXTH SCHEDULE

VALUE OF IMPORTED GOODS

Interpretation

1. (1) In this Schedule—

(a) "buying agent" means a person who acts for the account of a buyer of goods, rendering services in connection with finding supplies informing the seller of the wishes of the importer, collecting samples, inspecting goods and in some cases, arranging the insurance, transport, storage and delivery of the goods for a buying commission;

(b) "Customs value of imported goods" means the value of goods for the purposes of levying *ad valorem* duties of customs on imported goods;

(c) "goods of the same class or kind" means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods;

(d) "identical goods" means goods produced in the same country which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;

(e) "identical goods" and "similar goods", as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under paragraph 8(1)*(d)*(iv) because such elements were undertaken in Trinidad and Tobago;

(f) "produced" includes grown, manufactured and mined;

(g) "seller" means a person who has the legal or beneficial interest in the goods at the time that the contract of sale is concluded and to whom the proceeds of sale will ultimately be paid, exclusive of any commission;

(h) "similar goods" means goods produced in the same country which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar;

(2) For the purposes of this Schedule—

(a) a buyer and seller of goods shall be deemed to be related only where—

(i) one of them is an officer or director in a business owned or controlled by the other;

(ii) they are legally recognised partners in business;

(iii) they are employer and employee;

(iv) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of the business of both the buyer and seller;

(v) one of them directly or indirectly controls a business owned by the other;

VALUE OF IMPORTED GOODS—*Continued*

(vi) the business of the buyer and seller are directly or indirectly controlled by a third person;

(vii) together they directly or indirectly control a business owned by a third person; or

(viii) they are members of the same family;

(b) one person shall be deemed to control the business of another when the former is legally or operationally in a position to exercise restraint or direction over the business of the other person;

(c) persons who are associated in business with each other in that one is the sole agent, sole distributor or sole concessionaire, however described, in a business owned by the other, the other shall be deemed to be related only where they fall within the criteria of sub-subparagraph *(a)*;

(d) the term "person" means a natural or legal person;

(e) an event shall be deemed to occur about the same time as another event if the first event, occurs on the same day as the other event or within 45 days immediately before, or the 45 days immediately after the day on which the other event occurs.

Customs Value

2. (1) The Customs value of imported goods shall be determined under paragraph 3 whenever the conditions prescribed therein are fulfilled.

(2) Where such value cannot be determined under paragraph 3, it shall be determined by

proceeding sequentially through paragraphs 4 to 7, inclusive to the first such paragraph under which it can be determined, subject to the proviso that, where the importer requests it and the Comptroller agrees, the order of application of paragraphs 6 and 7 shall be reversed.

(3) Except as provided for in subparagraph (2), it is only when the Customs value of imported goods cannot be determined under a particular paragraph that the provisions of the next paragraph in the sequence established by subparagraph (2) can be applied.

(4) Where the Customs value of imported goods cannot be determined under paragraphs 3 to 7 inclusive, the value shall—

(a) be determined using reasonable means consistent with the principles and general provisions of this Schedule;

(b) to the greatest extent possible, be based on previously determined Customs values; and

(c) be based on the methods of valuation laid down in paragraphs 3 to 7 inclusive, using where necessary, reasonable flexibility in their application.

(5) No Customs value shall be determined under subparagraph (4) on the basis of—

(a) the selling price in Trinidad and Tobago of goods produced in Trinidad and Tobago;

(b) a system which provides for the acceptance for Customs purposes of the higher of two alternative values;

(c) the price of goods on the domestic market of the country of exportation;

VALUE OF IMPORTED GOODS—*Continued*

(d) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with paragraph 7;

(e) the price of goods for export to a country other than Trinidad and Tobago;

(f) minimum Customs values; or

(g) arbitrary or fictitious values.

Conditions for Customs value

3. (1) The Customs value of imported goods determined under this paragraph shall be the transaction value, that is, the price actually paid or payable for the goods when sold for export to Trinidad and Tobago, adjusted in accordance with paragraph 8, and in appropriate cases paragraph 9, except that—

(a) there are no restrictions as to the disposition or use of goods by the buyer or other restrictions which—

(i) are imposed or required by law or by the public authorities in Trinidad and Tobago;

(ii) limit the geographical area in which the goods may be resold; or

(iii) do not substantially affect the value of the goods;

(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;

(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly

or indirectly to the seller, unless an appropriate adjustment can be made in accordance with paragraph 8; and

(d) the buyer and seller are not related, or, where the buyer and seller are related, that the transaction value is acceptable for Customs purposes under subparagraph (2).

(2) *(a)* For the purposes of subparagraph (1), in determining whether the transaction value is acceptable, the fact that the buyer and the seller are related within the meaning of paragraph 1(2) shall not in itself be grounds for regarding the transaction value as unacceptable, but where necessary, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, the Comptroller has grounds for considering that the relationship influenced the price, he shall communicate the grounds to the importer who shall be given a reasonable opportunity to respond.

But where the value of identical or similar goods, which was utilised in determining the value in paragraph 3(2)*(b)* was subsequently adjusted based upon discovery under section 23(2A), the value of the goods imported in a sale between related persons may also be adjusted in accordance with the adjusted value of the identical or similar goods;

(b) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with subparagraph (1) whenever the

VALUE OF IMPORTED GOODS—*Continued*

importer demonstrates that such value closely approximates to one of the following, occurring at or about the same time—

(i) the transaction value in sales, between buyers and sellers who are not related in any particular case of identical or similar goods for export to Trinidad and Tobago;

(ii) the Customs value of identical or similar goods, as determined under paragraph 6;

(iii) the Customs value of identical or similar goods, as determined under paragraph 7;

(3) In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in paragraph 8 and costs incurred by the seller in sales in which he and the buyer are related.

(4) The tests set forth in subparagraph (2)*(b)* shall be used at the initiative of the importer and only for comparison purposes and substitute values may not be established under that subparagraph.

(5) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods. Payments may be made directly or indirectly, need not necessarily take the form of a transfer of money, and shall include—

(i) all payments made or to be made as a condition of sale of the imported goods by the buyer to the seller or by

the buyer to a third party to satisfy an obligation of the seller; and

(ii) any settlement by the buyer, whether in whole or in part, of a debt owed by the seller.

(6) Activities, including marketing activities, undertaken by the buyer on his own account, other than those for which an adjustment is provided in paragraph 8, are not considered to be indirect payment to the seller, even though they might be regarded as of benefit to the seller or have been undertaken by agreement with the seller, and their cost shall not be added to the price actually paid or payable in determining the Customs value of imported goods.

(7) The Customs value of imported goods shall not include the following charges or costs, provided that they are distinguished from the price actually paid or payable for the imported goods:

(a) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation on imported goods such as industrial plant, machinery or equipment;

(b) Customs duties and other taxes payable in Trinidad and Tobago by reason of the importation or sale of the goods;

(c) the cost of transport after importation.

(8) ***(Deleted by Act No. 34 of 1996).***

Transaction value of identical goods

4. (1) The Customs value of imported goods determined under this paragraph shall be the transaction value of identical goods sold for export to Trinidad and Tobago and exported at or about the same time as the goods being valued but—

(a) in applying this subparagraph, the transaction value of identical goods

VALUE OF IMPORTED GOODS—*Continued*

in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the Customs value;

(b) where no such sale is found, the transaction value of identical goods sold at a different commercial level and in different quantities, adjusted to take account of differences attributable to commercial level and to quantity shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) Where the costs and charges referred to in paragraph 8(1)*(g)* are included in the transaction value, and adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

(3) In applying this paragraph—

(a) if more than one transaction value of identical goods is found, the lower or lowest such value shall be used to determine the Customs value of the imported goods;

(b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found for identical goods produced by the same person as the goods being valued;

(c) a condition for adjustment because of different commercial levels or different quantities shall be that such adjustment shall be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment.

(4) For the purposes of this paragraph the transaction value of identical imported goods means a Customs value previously determined under paragraph 3, adjusted as provided for, in subparagraphs (1)*(b)* and (2) of this paragraph.

Transaction value similar goods

5. (1) The Customs value of imported goods determined under this paragraph shall be the transaction value of similar goods sold for export to Trinidad and Tobago and exported at or about the same time as the goods being valued but—

(a) in applying this subparagraph, the transaction value of similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the Customs value;

(b) where no such sale is found, the transaction value of similar goods sold at a different commercial level and in different quantities, adjusted to take account of differences attributable to commercial level and to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) Where the costs and charges referred to in paragraph 8(1)*(g)* are included in the

VALUE OF IMPORTED GOODS—*Continued*

transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the similar goods in question arising from differences in distances and modes of transport.

(3) In applying this paragraph—

(a) if more than one transaction value of similar goods is found, the lowest such value shall be used to determine the Customs value of the imported goods;

(b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under subparagraph (1) for similar goods produced by the same person as the goods being valued;

(c) a condition for adjustment because of different commercial levels or different quantities shall be that such adjustment shall be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment.

(4) For the purposes of this paragraph, the transaction value of similar imported goods means a Customs value previously determined under paragraph 3, adjusted as provided for in subparagraphs (1)*(b)* and (2) of this paragraph.

Value based on unit price of greatest aggregate

(1) Where the imported goods or identical or similar imported goods are sold in Trinidad and Tobago in the condition as imported, the Customs value of imported goods, determined under this paragraph, shall be based on the unit quantity price at which the imported goods or identical or similar imported goods are sold in

the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following:

(a) either the commissions usually paid or agreed to be paid or the additions usually made for profit, and general expenses including the direct and indirect costs of marketing the goods in question in connection with sales in Trinidad and Tobago of imported goods of the same class or kind:

(b) the usual costs of transport and insurance and associated costs incurred within Trinidad and Tobago; and

(c) the Customs duties and other taxes payable in Trinidad and Tobago by reason of the importation or sale of the goods.

(2) when neither the imported goods nor identical nor similar imported goods is sold at or about the time of importation of the goods being valued, the Customs value of imported goods determined under this paragraph shall, subject otherwise to the provisions of subparagraph (l)*(a)*, be based on the unit price at which the imported goods or identical or similar imported goods are sold in Trinidad and Tobago in the condition as imported, at the earliest date after the importation of goods being valued but before the expiration of ninety days after such importation.

(3) If neither the imported goods nor identical nor similar imported goods is sold in Trinidad and Tobago in the condition as imported, then where the Comptroller so decides, the Customs

VALUE OF IMPORTED GOODS—*Continued*

value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in Trinidad and Tobago who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in subparagraph (1). Where this method of valuation is used, deductions made for the value added by further processing shall be based on objective and quantifiable data relating to the cost of such work and accepted industry formulas, recipes, methods of construction and other industry practices shall form the basis of the calculations.

(4) In this paragraph, the unit price at which imported goods or identical or similar imported goods are sold in the greatest aggregate quantity is the price at which the greatest number of units is sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.

(5) Any sale in Trinidad and Tobago to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in paragraph 8(1)*(b)*, shall not be taken into account in establishing the unit price for the purposes of this paragraph.

(6) For the purposes of subparagraph (1)*(a)*—

(a) "profit and general expenses" shall be taken as a whole, the figure for the purposes of this deduction being determined on the basis of information supplied by or on behalf of the importer unless his figures are inconsistent with those obtaining in sales of imported goods of the same

class or kind. Where the importer's figures are inconsistent with such figures, the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the importer; and

(b) in determining either the commissions or the additions usually made for profit and general expenses, the question whether certain goods are of the same class or kind as other goods shall be determined on a case-by-case basis by reference to the circumstances involved and in doing this, sales for which the necessary information can be provided of the narrowest group or range of imported goods of the same class or kind as the goods being valued should be examined;

(c) "goods of the same class or kind" includes goods imported from the same country as the goods being valued as well as goods imported from other countries.

(7) For the purposes of subparagraph (2), the "earliest date" shall be the date by which sales of the imported goods or of identical or similar imported goods are made in sufficient quantity to establish the unit price.

Computed value

7. (1) The Customs value of imported goods determined under this paragraph shall be based on a computed value which shall consist of the sum of—

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or

VALUE OF IMPORTED GOODS—*Continued*

kind as the goods being valued which are made by producers in the country of exportation for export to Trinidad and Tobago;

(c) the cost or value of the items referred to in paragraph 8(l)*(g)*.

(2) The cost or value of materials and fabrication referred to in subparagraph(1)*(a)* shall include the cost of elements specified in paragraph 8(1) and the value duly apportioned, of any element specified in paragraph 8(1)*(d)* which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods but the value of the elements specified in paragraph 8(1)*(d)* (iv) which are undertaken in Trinidad and Tobago shall be included only to the extent that such elements are charged to the producer, no cost or value of an element referred to in this subparagraph shall be counted more than once in determining the computed value.

(3) The "cost or value" referred to in subparagraph 1*(a)* shall be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the producer, it shall be based upon the commercial accounts of the producer, provided that these accounts are consistent with the generally accepted accounting principle applied in the country where the goods are produced.

(4) For the purposes of subparagraph 1*(b)*—

(a) the "amount for profit and general expenses" shall be taken as a whole and shall be determined on the basis of information supplied by or on behalf of the producer unless his figures are inconsistent with those usually

reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Trinidad and Tobago:

(b) if the producer's own figures for profit and general expenses are not consistent with those usually reflected in sales of the goods of the same class or kind referred to in subparagraph *(a)* the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods;

(c) "goods of the same class or kind" means goods imported from the same country as the goods being valued;

(d) whether goods are "of the same class or kind" as other goods shall be determined on a case-by-case basis with reference to the circumstances involved. In doing this, sales for export to Trinidad and Tobago of the narrowest group or range of goods of the same class or kind as the goods being valued for which the necessary information can be provided should be examined;

(e) "general expenses" covers the direct and indirect costs of producing and selling the goods for export which are not included under subparagraph (1)*(a)*.

Customs value includes certain charges

8. (1) In determining the Customs value under paragraph 3, there shall be added to the price actually paid or payable for the imported goods the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods—

(a) commission and brokerage, except buying commission;

VALUE OF IMPORTED GOODS—*Continued*

(b) the cost of containers which are treated as being one for Customs purposes with the goods in question;

(c) the cost of packing, whether for labour or materials;

(d) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable;

(i) materials, components, parts and similar items incorporated in the imported goods;

(ii) tools, dies, moulds and similar items used in the production of the imported goods;

(iii) materials consumed in the production of the imported goods;

(iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in Trinidad and Tobago and necessary for the production of the imported goods;

(e) royalties and licence fees, which among other things, may include payments in respect of patents, trademarks and copyrights, related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;

(f) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;

(g) the cost of transport of the imported goods to the port or place of importation, the loading and handling charges associated with the transport of the imported goods to the port or place of exportation, and the cost of insurance.

(2) No additions shall be made to the price actually paid or payable in determining the Customs value except as provided in this paragraph.

(3) Additions to the price actually paid or payable shall be made under this paragraph only on the basis of objective and quantifiable data and if such do not exist a transaction value shall not be determined under the provisions of paragraph 3.

(4) In this paragraph, the term "buying commissions" means fees paid by an importer to his agent for the service of representing him abroad in the purchase of the goods being valued.

(5) Notwithstanding subparagraph (1) *(c)*—

(a) charges for the right to reproduce the imported goods in Trinidad and Tobago shall not be added to the price actually paid or payable for the imported goods in determining the Customs value; and

(b) payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export to Trinidad and Tobago of the goods.

VALUE OF IMPORTED GOODS—*Continued*

Charges for interest not included

9. (1) Charges for interest under a financing arrangement entered into by the buyer and related to the purchase of imported goods shall not be included in the Customs value determined under paragraph 3 except that:

(a) the charges are distinguished from the price actually paid or payable for the goods;

(b) the financing arrangement has been made in writing;

(c) where required by the Comptroller, the buyer can demonstrate that—

(i) such goods are actually sold at the price declared as the price actually paid or payable; and

(ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.

(2) The provisions of subparagraph (1) shall apply whether or not the finance is provided by the seller, a bank or another person, and it shall also apply, *mutatis mutandis,* where Customs value is determined under a method other than the transaction value.

SEVENTH SCHEDULE

Section 224(3). [25 of 1989].

REPUBLIC OF TRINIDAD AND TOBAGO

FORM OF ADMISSION OF BREACHES OF THE CUSTOMS LAWS

To: .....
(alleged offender)

WARNING: You are not obliged to make any admission of a breach of the Customs laws.

If you do make an admission of such breach, you will be doing so fully acknowledging that no promise is held out to you that the matter will not be determined by a Court of law and that the admission may be used as evidence.

Signed:.....
Comptroller of Customs and Excise

I .....
(name offender)

of .....
(address in Trinidad and Tobago)

hereby admit without qualification that on the .....day of .....20 ..... at .....
I committed an offence against section ..... of .....
.....
(here insert particulars of Customs laws breached)

in that I .....
(here state facts constituting offence)

I request that this offence be dealt with by the Comptroller and agree to pay the fine as stated below.

Dated this .....day of ..... 20.....

Signed:.....

Fine $ .....in the the presence of .....

.....
(*Signature of Witness*)

CERTIFICATE: I certify that no threat, promise or other form of inducement has been held out to me to make the above-written admission. I have given this admission of my own free will and I am aware that it may be used in evidence.

Signed:.....
(*Signature of Offender*)

L.R.O. 1/2009

(Section 6A).
11 of 1994.

EIGHTH SCHEDULE

THE PARTIAL SCOPE TARIFF PREFERENCES

The following tariff preferences shall, in accordance with section 6A and any regulations made thereunder, apply to goods originating in and proceeding from Venezuela:

FIRST COLUMN *Tariff Heading Number*	SECOND COLUMN *Description of Goods*	THIRD COLUMN *Rate of Duty %*
2008.005	Fruit pulp—pineapple	26.25
2008.009	Fruit pulp—other (except citrus)	26.25
3004.501 3004.509	Vitamins	11.25
Ex. 3004.905	Cough and cold preparations	11.25
Ex. 3004.909	Anthelmetics	11.25
3004.909	Other medicaments	11.25
Ex. 4823.20	Paper for filter	3.75
6403.50	Leather footwear excluding men's footwear	18.75
Ex. 7013.39	Table and Kitchen glassware	18.75
Ex. 72.09	Steel tin plate 1.5 mm to 4.0 mm	3.75
Ex. 7304.009	Seamless tubes exceeding 150 mm in diameter	3.75
Ex. 7306.009	Welded tubes exceeding 150 mm in diameter	3.75
Ex. 73.07	Tube and pipe fittings of steel	3.75
Ex. 7604.00	Wrought aluminium bars, profiles and angles	18.75
Ex. 76.06	Aluminium sheets more than 0.20 mm thick	3.75
Ex. 7607.00	Aluminium foil in rolls	3.75
Ex. 76.07	Aluminium sheets less than 0.20 mm thick	3.75
Ex. 7607.00	Aluminium sheets for wrapping candy	3.75
7612.001	Aluminium cans	3.75
Ex. 82.05	Chisels, cold chisels, mallets, iron mauls	3.75
Ex. 8205.20	Hammers	3.75
Ex. 8205.59	Tools for masons, painters, founders, etc.	3.75
Ex. 84.13	Centrifugal pumps	3.75
Ex. 8413.81	Hydraulic pumps	3.75
Ex. 8413.919	Parts for hydraulic and centrifugal pumps	3.75
8414.30	Compressors for refrigerators or refrigerating equipment	3.75

FIRST COLUMN *Tariff Heading Number*	SECOND COLUMN *Description of Goods*	THIRD COLUMN *Rate of Duty %*
8414.90	Parts for compressors for refrigerators	3.75
Ex. 8423.80	Electronic scales	3.75
Ex. 8481.00	Valves	3.75
Ex. 85.17	Telephone apparatus	3.75
8517.90	Parts for telephone apparatus	3.75
8532.00	Electrical capacitors	3.75
Ex. 8535.20 Ex. 8536.20	Circuit breakers exceeding 125 amperes	3.75
Ex. 8544.20	Coaxial cables	3.75
Ex. 9018.30	Disposable syringes	7.5
Ex. 9026.00	Manometres	3.75
Ex. 9501.00 Ex. 95.02 Ex. 95.03	Toys excluding soft toys	18.75
Ex. 9603.009	Paint rollers	3.75

SUPPLEMENTARY

The following does not form part of the Act and is published for general information:

The Customs Co-operation Council introduced, the new Harmonised System for the Description and Coding of Goods in 1987. The Council of Ministers of the Caribbean Community agreed to the introduction of a new Common Market External Tariff (C.E.T.) based on the Harmonised System for the Description and Coding of Goods with effect from 1st January, 1991.

The national tariff of Trinidad and Tobago follows the format of the C.E.T. and is fully integrated, i.e. the tariff heading numbers are correlated to the Statistical Classification Number.

Importers and exporters will not be required to quote the Statistical Classification Number on their entries.

Trinidad and Tobago has agreed to the use of the metric system, and the introduction of the O.I.M.L. System and these are reflected in the tariff e.g. rates of duty for alcoholic beverages.

The Customs and Excise Division will assist any member of the public in interpreting and making use of the provisions of the Tariff.

IMPORTANT SECTIONS OF THE CUSTOM ACT, RELATING TO IMPORT DUTY

Section 6—Parliament may impose duties by resolution.

Section 7—Interim Orders by President.

Section 8—Amendment of Common External Tariff.

Section 19—Time of entry to govern payment of duty.

Section 20—Obligation to pay duty.

Section 21—Duty on goods re-imported.

Section 22—In case of dispute, importer to deposit the duty demanded.

Section 23—Valuation of goods.

Section 26—Duty chargeable on reputed quantity.

Section 27—Duty chargeable on gross weight in certain cases.

Section 28—Standard contents of packages containing liquids (*vide* G.N. 609/18.12.39).

Section 29—Duty to be proportional to quantity or value and to be paid in the legal tender of the Country.

Section 35—Limitations as to wine and beer.

Sections 40/42—Goods imported for temporary use.

Section 134—Duty to be paid according to original account (warehouse goods).

Section 242—Time of importation.

Section 243—Special packages deemed separate articles.

ENTRY PROCEDURE

1. GENERAL: Under section 83 of the Customs Act, no goods shall be removed from any part of a Customs area or from a State Warehouse unless such goods have first been reported with any and entered. "Entered" in relation to goods imported or exported means the submission and acceptance and signature by the proper Officer of the correct form properly completed and prescribed bonds to cover the proposed transactions, and also, except on the entry for warehousing, the payment by the importer or exporter of any duty, tax, rent or other charges due.

Details of the forms to be used and the particulars to be shown are given below. The accuracy of those particulars is a matter of prime importance, both for the purpose of assessing any import export duty payable and for compiling trade statistics. An entry for imported goods (other than on entry in respect of goods being transhipped) must normally be accompanied by an invoice, certificate of origin, freight slip, statement of insurance premium, packing slip, weight note, etc.

If urgent clearance of goods is required and any of the documents necessary for entering the goods properly are not available a deposit may be accepted by the Comptroller of Customs and Excise pending production of the documents. The documents must be produced within the time specified, usually three months. If the importer is unable to produce the required documents within the time specified the deposit will be credited to the revenue of the country.

2. An importer of goods valued one thousand dollars ($1000.00) and over is required to make a declaration on the prescribed form (C75 or C76), which must be completed by a representative of the importing firm itself, whether or not an agent is employed.

3. Passengers' baggage: Formal entry is not required for personal or household effects imported by a passenger in his accompanied baggage. (*See* the Second Schedule of the Cutoms Tariff for duty free allowances). These arrangements do not apply to unaccompanied baggage when formal entry must be made.

4. Forms to be used: Different entry forms are prescribed for use in different circumstances, and the appropriate form depends on the nature of the transaction. The forms commonly used are:

(a)	Customs Declaration (Import/Export)	(C82)
(b)	Bill of Sight (covered by Bond)	(C86)
(c)	Deposit Entry	(C23)
(d)	Shipping Bill for Local Procedure (Aircraft Bunkers).....	(C32)

5. Preparation of entries: Entries should be made up with supporting documents in as many copies as may be required by the Comptroller. Entries should be typed, printed or written thereon legibly in ink or other indelible material, and every alteration that has been made in any such form or document prior to its submission to the Comptroller of Customs and Excise or proper Officer should be made in such a manner as to leave the error as well as the correction legible. All corrections must be initialled and, if required, by the Comptroller or proper Officer, dated by the person making the correction.

6. Signatories to entries: Entries may be signed by or on behalf of the importer or exporter as follows:

(a) If an individual, by—

(i) the actual importer or exporter if the transaction is of a non-commercial nature;

(ii) a person in his employ if duly authorised by him writing, *viz*:

(1) a licensed Customs Broker;

(2) a licensed Customs Clerk Grade III;

(3) a licensed Customs Clerk Grade II;

(4) a licensed Boarding Clerk.

Ch. 78:03. "Licensed" means being licensed under the Customs Clerks and Customs Brokers Act. The Comptroller of Customs and Excise is to be notified in writing of all persons authorised to sign Customs forms and documents. Specimen signatures of all persons authorised to sign must be submitted to the Comptroller of Customs and Excise.

7. Particulars to be given on entries include—

(a) importer and consignor: The name of he importer and the consignor must be stated on the entry. "Importer" includes any owner or other person possessed of, or beneficially interested in the goods at any time between their importation and their clearance from Customs charge, and any person who signs any document relating to any imported goods required by the Customs laws to be signed by the importer.

(b) exporter and consignee: The name of the exporter must be stated on the entry. "Exporter" includes any person by whom any goods (including goods transferred from an importing aircraft or ship) are exported from Trinidad and Tobago or supplied for use as aircraft's or ship's stores in accordance with section 160, and also the owner or any person acting on his behalf, and any person who for Customs purposes signs any document relating to goods exported or intended for exportation or supplied or intended for supply as such aircraft's or ship's stores;

(c) declarant: Where a Customs Broker or Customs Clerk is employed to act as the declarant for the importer/exporter, the name and declarant's number of such Customs Broker or Customs Clerk must be shown on the entry;

(d) date of importation: This is the date on which the ship arrived in the waters of Trinidad and Tobago. In case of an aircraft, it is the date on which the aircraft landed in the country;

(e) rotation number: All reports of ships and aircraft are numbered in numerical sequence at their reporting station;

(f) description of goods: Goods must be described in such a

manner as to show their precise nature and in sufficient detail to enable them to be classified for tariff purposes;

(g) rate of exchange: The rate of exchange is that which is applicable on the date of first submission of the entry after the importation of the goods;

(h) regime: This is the code indicating the type of transaction to which the entry relates, e.g.;

(i) Customs Procedure Code (C.P.C.): This indentifies the procedure to be applied to the goods.

8. ***Clause 8 is deleted.***

UNIT OF ACCOUNT

1. The value of the unit of account used to express the specific rates of duty of the Common External Tariff shall be 0.395833 grams of fine gold.

2. The parity of the currency of a Member State in relation to the unit of account shall be the relation between the weight of fine gold corresponding to a unit of account and the weight of fine gold corresponding to the parity of such currency as declared to the International Monetary Fund. Provided that, where a currency has no fixed parity or where the rate of exchange of such currency is allowed to float beyond the margins fixed by the International Monetary Fund, the weight of fine gold corresponding to the parity of the currency shall be determined on the basis of its exchange rate for current payments against its intervention currency and the parity of such intervention currency as declared as the International Monetary Fund; or, in case the intervention currency is on a floating exchange rate, on the basis of the gold value of that currency as derived from its market value for current payments.

3. Where a Member State changes the parity of its currency, the specific rates of duty applied by that Member State in keeping with its obligations with respect to the Common External Tariff shall be adjusted in inverse ratio to the change in its currency.

4. Where the currency of any Member State is allowed to float beyond the limits laid down under the rules of the International Monetary Fund, the Member State concerned shall adjust the specific duties applied in its national tariff in keeping with its obligations in respect of the Common External Tariff in reverse ratio to the alteration in the value of its currency, provided that, a Member State may not make such adjustment if the exchange rate of its currency varies by less than 3 per cent on either side of its value on July 3, 1973, or, in the case where adjustments have previously been made, on the date of the last of such adjustments.

5. If by a decision of the International Monetary Fund under Article 4, section 7 of its Statute there is a uniform proportionate change in the parity of all currencies then the weight of fine gold defining the unit of account shall vary in inverse ratio to such alteration. Provided, however, that where one or more Member State do not implement the decision of the International Monetary Fund, the Common Market Council shall examine the situation and shall decide on such measures as it considers necessary by majority vote.

UNITS OF QUANTITY USED IN THE TRADE LIST AND UNIT CODE NUMBERS

Unit	*Abbreviation*	*Code No.*
Number of Articles	nar.	01
Number of Pairs	npr.	02
Litre	ltr.	09
Litres of Alcohol	lcl.	19
Kilowatt Hour	kwh.	21
Kilogram	kgm.	41
Hundred Containers	cct.	44
Thousand Matches	mtc.	45
Thousand Shingles	msh.	51
Metre	mtr.	46
Square Metre	mtk.	47
Cubic Metre	mtq.	48
Metric Carats	ctm.	49

The unit of quantity to be used for each item in the Customs Tariff and Trade Classification is shown opposite the classification of the item. The code number for each unit used must be inserted on the Customs documents.

The abbreviations for each unit name are shown in the column above and must be written or printed in lower case; no other form of abbreviation for unit names should be used on the Customs documents.

RECOGNISED DESIGNATIONS AND ALPHA CODES OF COUNTRIES

Notes:

1. The Alpha Code of the country as well as the name of the country must be shown on the Customs documents.
2. The currency code, where applicable, must also be shown on the Customs documents.
3. If a country or currency code is not mentioned on the list, this name only should be shown on the document.

Country	*Code*	*Currency Code*
A		
Afghanistan	AF	AFA
Albania	AL	ALL
Algeria	DZ	DZD
American Samoa	AS	USD
Andorra	AD	ESP/FRF
Angola	AO	AOK
Anguilla	AI	XCD
Antarctica	AQ	
Antigua and Barbuda	AG	XCD
Argentina	AR	ARA
Armenia	AM	SUR
Aruba	AW	AWG
Australia	AU	AUD
Austria	AT	ATS
Azerbaijan	AZ	SUR
B		
Bahamas	BS	BSD
Bahrain	BH	BHD
Bangladesh	BD	BDT
Barbados	BB	BBD
Belarus	BY	SUR
Belgium	BE	BEF
Belize	BZ	BZD
Benin	BJ	XOF
Bermuda	BM	BMD
Bhutan	BT	INR/BTN
Bolivia	BO	BOB
Botswana	BW	BWP

RECOGNISED DESIGNATIONS AND ALPHA CODES OF COUNTRIES—*Continued*

Country	*Code*	*Currency Code*
Bouvet Island	BV	NOK
Brazil	BR	BRN
British Indian Ocean Territory	IO	USD
Brunei Darussalam	BN	BND
Bulgaria	BG	BGL
Burkina Faso	BF	XOF
Burma (*See* Myanmar)		
Burundi	BI	BIF
C		
Cambodia	KH	KHR
Cameroon	CM	XAF
Canada	CA	CAD
Cape Verde	CV	CVE
Cayman Islands	KY	KYD
Central African Republic	CF	XAF
Chad	TD	XAF
Chile	CL	CLP
China	CN	CNY
Christmas Island	CX	AUD
Cocos (Keeling Islands)	CC	AUD
Colombia	CO	COP
Comoros	KM	KMF
Congo	CG	XAF
Cook Islands	CK	NZD
Costa Rica	CR	CRC
Cuba	CU	CUP
Cyprus	CY	CYP
Czechoslovakia	CS	CSK
D		
Denmark	DK	DKK
Djibouti	DJ	DJF
Dominica	DM	XCD
Dominican Republic	DO	DOP

E

East Timor … … …	TP … …	TPE
Ecuador … … … …	EC … …	ECS
Egypt … … … …	EG … …	EGP
El Salvador … … …	SV … …	SVC
Equatorial Guinea … …	GQ … …	XAF
Estonia … … … …	EE … …	SUR
Ethiopia … … … …	ET … …	ETB

F

Faroe Islands … … …	FO … …	DKK
Falkland Islands (Malvinas) …	FK … …	FKP
Fiji … … … …	FJ … …	FJD
Finland … … … …	FI … …	FIM
France … … … …	FR … …	FRF
French Guiana … … …	GF … …	FRF
French Polynesia … … …	PF … …	XPF
French Southern Territories …	TF … …	FRF

G

Gabon … … … …	GA … …	XAF
Gambia … … … …	GM … …	GMD
Georgia … … … …	GE … …	SUR
Germany … … …	DE … …	DEM
Ghana … … … …	GH … …	GHC
Gibraltar … … …	GI … …	GIP
Greece … … … …	GR … …	GRD
Greenland … … …	GL … …	DKK
Grenada … … … …	GD … …	XCD
Guadeloupe … … …	GP … …	FRF
Guam … … … …	GU … …	USD
Guatemala … … …	GT … …	GTQ
Guinea … … … …	GN … …	GNF
Guinea-Bissau … … …	GW … …	GWP
Guyana … … … …	GY … …	GYD

RECOGNISED DESIGNATIONS AND ALPHA CODES OF COUNTRIES—*Continued*

Country	*Code*	*Currency Code*
H		
Haiti	HT	HTG/USD
Heard and McDonald Islands	HM	AUD
Honduras	HN	HNL
Hong Kong	HK	HKD
Hungary	HU	HUF
I		
Iceland	IS	ISK
India	IN	INR
Indonesia	ID	IDR
Iran (Islamic Republic of)	IR	IRR
Iraq	IQ	IQD
Ireland (Eire)	IE	IEP
Isle of Man	IM	GBP
Israel	IL	ILS
Italy	IT	ITL
Ivory Coast	CI	XOF
J		
Jamaica	JM	JMD
Japan	JP	JPY
Johnston Island	JT	
Jordan	JO	JOD
K		
Kazakhstan	KZ	SUR
Kenya	KE	KES
Kiribati	KI	AUD

Korea, Dem. People's Republic of	KP	…	KPW
Korea, Republic of	KR	…	KRW
Kuwait	KW	…	KWD
Kyrgyzstan	KG	…	SUR

L

Lao People's Democratic Republic (Laos)	LA	…	LAK
Latvia	LV	…	SUR
Lebanon	LB	…	LBP
Lesotho	LS	…	ZAR/LSL
Liberia	LR	…	LRD
Libyan Arab Jamahiriya (Libya)	LY	…	LYD
Liechtenstein	LI	…	CHF
Lithuania	LT	…	SUR
Luxembourg	LU	…	LUF

M

Macau	MO	…	MOP
Madagascar	MG	…	MGF
Malawi	MW	…	MWK
Malaysia	MY	…	MYR
Maldives	MV	…	MVR
Mali	ML	…	XOF
Malta	MT	…	MTL
Marshall Islands	MH	…	USD
Martinique	MQ	…	FRF
Mauritania	MR	…	MRO
Mauritius	MU	…	MUR
Mexico	MX	…	MXP
Micronesia, Fed. States of	FM	…	USD
Midway Island	MI	…	USD
Monaco	MC	…	FRF
Mongolia	MN	…	MNT
Montserrat	MS	…	XCD
Morocco	MA	…	MAD
Mozambique	MZ	…	MZM
Myanmar	MM	…	MMK

RECOGNISED DESIGNATIONS AND ALPHA CODES OF COUNTRIES—*Continued*

Country	*Code*	*Currency Code*
N		
Namibia	NA	ZAR
Nauru	NR	AUD
Nepal	NP	NPR
Netherlands	NL	NLG
Netherlands Antilles	AN	ANG
Neutral Zone	NT	SAR/KWD
New Caledonia	NC	XPF
New Zealand	NZ	NZD
Nicaragua	NI	NIC
Niger	NE	XOF
Nigeria	NG	NGN
Niue	NU	NZD
Norfolk Island	NF	AUD
Northern Mariana Islands	MP	USD
Norway	NO	NOK
O		
Oman	OM	OMR
P		
Pakistan	PK	PKR
Palau	PW	USD
Panama	PA	PAB/USD
Papua New Guinea	PG	PGK
Paraguay	PY	PYG
Peru	PE	PEI

Philippines	PH	…	PHP
Pitcairn …	PN	…	NZD
Poland …	PL	…	PLZ
Portugal …	PT	…	PTE
Puerto Rico	PR	…	USD

Q

Qatar …	QA	…	QAR

R

Republic of Moldova	MD	…	SUR
Reunion …	RE	…	FRF
Romania	RO	…	ROL
Russian Federation	RU	…	SUR
Rwanda …	RW	…	RWF

S

St. Helena	SH	…	SHP
St. Christopher (St. Kitts) and Nevis	KN	…	XCD
Saint Lucia	LC	…	XCD
St. Pierre et Miquelon	PM	…	FRF
Saint Vincent and the Grenadines	VC	…	XCD
Samoa …	WS	…	WST
San Marino	SM	…	ITL
Sao Tome and Principe	ST	…	STD
Saudi Arabia	SA	…	SAR
Senegal …	SN	…	XOF
Seychelles	SC	…	SCR

RECOGNISED DESIGNATIONS AND ALPHA CODES OF COUNTRIES—*Continued*

Country	*Code*	*Currency Code*
Sierre Leone … … …	SL … …	SLL
Singapore … … …	SG … …	SGD
Solomon Islands … … …	SB … …	SBD
Somalia … … … …	SO … …	SOS
South Africa … … …	ZA … …	ZAR
Spain … … … …	ES … …	ESP
Sri Lanka … … …	LK … …	LKR
Sudan … … … …	SD … …	SDP
Suriname … … …	SR … …	SRG
Svalbard and Jan Mayen Islands …	SJ … …	NOK
Swaziland … … …	SZ … …	SZL
Sweden … … … …	SE … …	SEK
Switzerland … … …	CH … …	CHF
Syrian Arab Republic … …	SY … …	SYP
T		
Taiwan Province of China … …	TW … …	TWD
Tajikistan … … …	TJ … …	SUR
Tanzania (United Republic of) …	TZ … …	TZS
Thailand… … … …	TH … …	THB
Togo … … … …	TG … …	XOF
Tokelau … … … …	TK … …	NZD
Tonga … … … …	TO … …	TOP
Trinidad and Tobago … …	TT … …	TTD
Tunisia … … … …	TN … …	TND
Turkey … … … …	TR … …	TRL

Turkmenistan	TM	…	SUR
Turks and Caicos Islands	TC	…	USD
Tuvalu	TV	…	AUD

U

Uganda	UG	…	UGS
Ukraine (The)	UA	…	SUR
United Arab Emirates	AE	…	AED
United Kingdom	GB	…	GBP
United States	US	…	USD
United States Minor Outlying Islands	UM	…	USD
Uruguay	UY	…	UYP
Uzbekistan	UZ	…	SUR

V

Vanuatu	VU	…	VUV
Vatican City State (Holy See)	VA	…	ITL
Venezuela	VE	…	VEB
Viet Nam	VN	…	VND
Virgin Islands (British)	VG	…	USD
Virgin Islands (U.S.)	VI	…	USD

W

Wake Island	WK	…	USD
Wallis and Futuna Islands	WF	…	XPF
Western Sahara	EH	…	ESP/MAD

RECOGNISED DESIGNATIONS AND ALHPA CODES OF COUNTRIES—*Continued*

Country	*Code*	*Currency Code*
Y		
Yemen … … … …	YE … …	YER
Yugoslavia … … …	YU … …	YUD
Z		
Zaire … … … …	ZR … …	ZRZ
Zambia … … … …	ZM … …	ZMK
Zimbabwe … … …	ZW … …	ZWD

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CUSTOMS REGULATIONS

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SCHEDULE.

105/1947.

*CUSTOMS REGULATIONS

made under section 263

PRELIMINARY

Citation.

1. These Regulations may be cited as the Customs Regulations.

Definitions.

2. In these Regulations—

"Common Market rate of duty" has the meaning given in section II of the Act;

"Common External Tariff' means the tariff set out in the First Schedule to the Act.

PART I

FORMS

Forms [5/1955]. Schedule I.

3. Specimens of the Customs Forms referred to in these Regulations by the Letter C and a number are contained in Schedule I. The Comptroller may by Notification amend the Schedule by altering, replacing or cancelling any form.

Printing of forms.

4. All forms shall be printed by and obtainable from the Government Printer unless in any particular case the Comptroller approves the printing by any other person.

Completion of forms.

5. Every person required or permitted by the Customs Laws to submit any of the said forms to the Comptroller or proper Officer shall first complete the same by writing thereon in the prescribed manner all the particulars indicated in the form or required thereby, including his signature in the place reserved for his signature, or otherwise as the Comptroller or proper Officer may direct, as well as all other particulars specifically required by the Customs Laws

* Since the 1950 Edition, these Regulations have been amended by the following:GN 59/1951, 152/1951, 211/1951, 5/1952, 111/1952, 174/1952, 4/1953, 11/1953, 5/1955, 155/1955, 19/1956, 45/1957, 44/1957, 194/1957, 158/1959, 44/1960, 29/1961, 91/1961, 95/1961, 93/1961, 4/1962, 73/1962, 19/1962, 94/1967, 132/1970, 246/1971, 248/1971, 185/1972, 197/ 1974, 58/1975, 60/1975, 132/1975, 112/1976, 130/1976, 76/1978, 188/1978, 42/1979, 54/1980, 138/1982, 76/1983, 6 of 1993, 72/1993, 3 of 1994, 6/1994, 132/1994, 5 of 1995, 127/1995, 34 of 1996, 213/1996, 182/2001, 70/2002; 222/2004; 60/2007 and 265/2007.

or by the Comptroller or proper Officer. Every such person shall make and subscribe on the form such declarations in regard to the goods or matters therein referred to as the Comptroller or proper Officer may require.

Forms to be legibly completed and corrections initialled.

6. The particulars contained in every form or document submitted by any person doing business with the Customs shall be printed, typed or written thereon legibly in ink or other indelible material, and every alteration made in any form or document prior to its submission to the Comptroller or proper Officer shall be made in such manner as to leave the error as well as the correction legible. Every such correction shall be initialled and, if required by the Comptroller or proper Officer, dated by the person making the correction.

Officer may refuse forms.

7. Any proper Officer may refuse to accept or to act upon any form or other document submitted to him unless the requirements of the Customs Laws in relation thereto have been duly observed.

Fractions of a cent to be disregarded.

8. In all totals of values, duties, rents and other charges contained in customs forms and other documents fractions of a cent shall be disregarded for purposes of payment.

PART II

ARRIVAL OF AIRCRAFT AND SHIPS

Forms to be presented to Boarding Officer.

9. The master of every steamship (or of any other ship specially allowed to report after bulk is broken) arriving in the waters of Trinidad and Tobago shall unless the Comptroller otherwise directs, present to the Customs Boarding Officer or other proper Officer the report of the ship's stores, crew's store list, and of any packages or parcels for which no bill of lading has been issued in the Forms Cl, C2 and C3, respectively, immediately such Officer boards the ship, and shall point out to him the location of all such stores, and produce to him all such packages and parcels, and comply with any instructions which the Officer may give regarding the landing, entry and delivery of any such packages and parcels.

Forms C1, C2, C3.

Boarding of ship required to report before bulk is broken.

10. The master of a ship required to report before bulk is broken may, if permitted by the proper Officer, make report of the stores and of any packages or parcels for which no bill of lading has been issued on the cargo, report in the manner and giving the particulars required by such Officer, in the form required by regulation 14, but if not so permitted shall report the stores and the packages or parcels for which no bill of lading has been issued in the manner set out in regulation 9. The master shall produce to the proper Officer all such stores, packages and parcels, and shall comply with any instructions which the proper Officer may give regarding the landing, entry and delivery of any such packages and parcels.

List of high duty and restricted goods.

11. The master of every ship as aforesaid shall, in addition to complying with regulation 10, deliver to the proper Officer on request a list of all spirits, wines, tobacco, cigars, cigarettes, firearms, ammunition, animals, plant material, and of all goods the importation of which is restricted as well as of any other goods required by the proper Officer to be listed, being part of the stores of such ship, and shall sign every such list.

Sealing of surplus stores

12. All stores which are required for the use of the master, officers, crew and passengers while an aircraft or ship is in port shall be separately produced to the Customs Boarding Officer or other proper Officer, who may either approve of the quantity produced, or require a portion or the whole of such stores to be placed under seat. All other stores shall be sealed by such officer. Should the quantity of stores unsealed prove insufficient, application for the unsealing of further stores shall be made to the Chief Preventive Officer, Boarding Officer or other proper Officer, who shall release such quantity as he may in his discretion consider necessary, and reseal the remainder; but the Customs Boarding Officer or other proper Officer may permit any stores to remain unsealed where he is satisfied that due precautions will be taken against the smuggling of the stores so left unsealed.

Assistance to boarding crews.

13. The master, officers, and crew shall give all possible assistance to Officers and Guards engaged in rummaging an aircraft or ship.

Report of ship. Form C4.

14. The report of every ship shall be in the Form C4 and shall be presented in duplicate to the proper Officer at the port where such ship first arrives in Trinidad and Tobago or elsewhere as the Comptroller may in any special circumstances allow.

Report of aircraft. Forms C5 and C71.

15. The report of the cargo of every aircraft and of its stores shall be in the Forms C5 and C71, and shall be presented in duplicate to the proper Officer at the port or place where such aircraft first arrives in Trinidad and Tobago or elsewhere as the Comptroller may in any special circumstances allow.

List of goods for State Warehouse.

16. The master of every aircraft or ship shall immediately upon demand made to him by the proper Officer deliver to him a list of all cargo consisting of spirits, wines, tobacco, cigars, cigarettes, ganja, explosives, petroleum products and any other articles which may be required to be deposited on arrival in a State Warehouse or other special place of security.

Aircraft and ships in ballast.

17. Aircraft and ships having on board no goods other than stores and the personal baggage of passengers shall be reported "in ballast".

How cargo to be reported.

18. The contents of every package and of all cargo in bulk intended for discharge in Trinidad and Tobago, including packages and cargo for transhipment, shall be reported in accordance with the description thereof contained on the relative bill of lading; but the contents of all packages containing rum, other spirits, wines, tobacco, cigars and cigarettes shall be specifically reported as such; and further all goods the importation of which is restricted shall be reported with sufficient clearness to indicate the precise description of the goods.

Report of cargo of ships other than steamships.

19. In the case of ships other than steamships, all cargo, whether consigned to Trinidad and Tobago or not shall be reported in the manner described in regulation 18.

Cargo "in transit".

20. In the case of aircraft and steamships, cargo remaining on board for exportation in the same aircraft or ship and consisting of goods, the importation of which into Trinidad and Tobago is

prohibited or restricted, or consisting of rum or other spirits, wines, tobacco, cigars or cigarettes shall be specifically reported in the manner described in regulation 18, but all other such cargo shall be reported as "General cargo remaining on board for exportation".

Cargo over carried and returned.

21. Where the report contains particulars of cargo which has been previously reported in Trinidad and Tobago by the same aircraft or ship, and over-carried and returned on such aircraft or ship, such cargo shall be separately reported under the heading "cargo reported on (date) and over-carried".

Particulars to be given in report.

22. The report of every ship exceeding 60 tonnes burden shall show the weight or cubic measurement of the cargo reported according to each bill of lading, and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged or, if no freight has been charged, then the quantity or measurement of freight charged or chargeable for the like kind of goods. The totals of such weights and measurements shall be shown at the bottom of each page of the report, and summary of the totals of each page shall be shown on the last page of the report, on which the total tonnage shall be stated in words in length.

Statement of intention to discharge alongside quay, etc.

23. If the master of a ship intends to discharge cargo or passengers alongside any quay, jetty or wharf, a statement to that effect shall be contained in the report.

Amendment of report.

Forms C7, C8.

24. Where goods are found to be discharged in excess of or short of the report, the master or his agent shall make written application to the Comptroller for permission to amend the report. Such application shall be in the Form C7 or C8, as the case may require, and shall explain the reason for all excesses and shortages. However, if after having reported cargo to be landed, it is desired to clear an aircraft or ship without landing a part of such cargo, the application to amend the report shall in respect of such part state only that it is desired to retain the same on board for exportation. Before the Comptroller gives permission for the report to be

amended, the master or his agent shall further satisfy him in the case of goods found to be short either—

(a) that the goods were not loaded;

(b) that they have been discharged and landed at some previous port;

(c) that they have been over-carried and landed at a subsequent port; or

(d) that having been over-carried, they have been returned and landed in Trinidad and Tobago on the return voyage or by some other aircraft or ship which has loaded them at the port to which they had been over-carried.

Loading licence. Form C14.

25. Where a loading licence (Form C14) is granted to the master of an aircraft or ship proceeding to a port or place in Trinidad and Tobago other than the port where the report of such aircraft or ship is or ought to be made, and having no cargo to discharge at such other port or place, no further permission to depart to the ports or places for which a licence has been issued shall be required.

Permit to proceed to another port to discharge.

Form C12.

26. Save as provided in regulation 25, the master or agent of every aircraft or ship intending to proceed to a port or place in Trinidad and Tobago other than the port where the report of such aircraft or ship is or ought to be made, or to any subsequent port or place in Trinidad and Tobago, shall, before proceeding thither, submit to the proper Officer an application in the Form C12, and, upon being granted permission in writing under the hand of the proper Officer thereon, may proceed, subject to the directions and conditions therein expressed. The application shall contain particulars of any cargo remaining on board for exportation as described in regulations 19 and 20.

Copy of report of cargo to be discharged coastwise to be submitted with application.

27. Where it is desired to discharge any cargo remaining on board an aircraft or ship from the inward voyage at a port or place other than the port where the report of such aircraft or ship is or ought to be made, the master or his agent shall also submit to the proper Officer together with the application (unless such Officer otherwise allows) a copy of that part of the report relating to the cargo to be discharged at each such other port or place.

Coasting cargo book.

Form C52.

28. Where it is desired to load coastwise cargo to be discharged at any such other port or place, the master or his agent shall also submit a cargo book in the Form C52 containing particulars of the goods to be carried coastwise, and shall keep such cargo book and account for the goods entered therein and produce it to the proper Officer as if such aircraft or ship were a coasting ship subject to the requirements of Part IX of the Act.

Permission to load prior to discharge.

29. Where any part of the cargo imported in an aircraft or ship remains undischarged, the specific permission of the proper Officer shall be obtained before any cargo is loaded for carriage coastwise or for exportation.

Ship proceeding coastwise to discharge.

Form C12.

30. Where the master of an aircraft or ship or his agent desires to discharge cargo at a place other than an approved place of unloading the application in the Form C12 shall be submitted to the proper Officer in time to permit of the necessary arrangements being made. Before any such application is granted, all the goods intended to be unloaded shall be entered by the importer.

PART III

ENTRY, UNLOADING AND DELIVERY OF CARGO

Particulars to be shown on entries. [72/1993 132/1994].

31. (1) All import and export entries shall show the particulars of all goods according to the Tariff and Trade Classification contained in the Schedules to the Act, the tarrif heading numbers being quoted in each case.

(2) The Comptroller may by notice specify the Customs Procedure Code to be used on—

(a) the Customs Declaration (Import/Export) Form C82; or

(b) any declaration supplementary to Form C82,

in respect of the entry of goods for importation, exportation, warehousing, rewarehousing, repacking in a Customs warehouse, transfer between Customs warehouses, transhipment or transfer between approved enterprises in free zones.

(3) Where the Comptroller specifies in a notice that the use of a Customs Procedure Code pursuant to subregulation (1) constitutes a necessary and complete form of declaration, the use of the Customs Procedure Code shall, without further description, constitute a complete form of declaration in respect of a claim to the specified treatment under the Customs laws concerning the entry of goods.

(4) The Comptroller may by notice specify which Customs Procedure Code requires a supplementary declaration on the Form C84, and shall prescribe the form of that supplementary declaration.

32. ***(Repealed by LN 72/1993).***

Alternative rates of duty. [72/1993].

33. Where the tariff provides alternative rates of duty for any article, the import or export entry relating thereto shall show on the face thereof the amount of the duty chargeable at the rate to which such goods are liable, and on the work-sheet relative thereto the amount of duty chargeable at the ineffective alternative rate under the heading "alternative calculation (no charge)".

Certified entries. [72/1993].

34. Where an importer or exporter has entered and paid duty on any goods and has not received or shipped the goods, as the case may be, in pursuance of the relative import or export entry, he may in any case where for the purpose of the Customs laws the goods are required again to be entered, obtain from the proper Officer a certificate on the appropriate import or export entry that duty has been paid on a previous import or export entry.

35. ***(Repealed by LN 132/1994).***

Import entries. [72/1993].

36. (1) The entries required to be made for imported goods other than transhipment goods shall be in one of the following forms:

Forms C86, C23, C82.

C86 Bill of Sight Covered by Bond
C23 Deposit Entry.
C82 Customs Declaration (Import/Export).

(2) Import entries shall be submitted in as many copies as may be required by the Comptroller, those in the Forms C86, C23 and C82 (other than in respect of goods being warehoused) to the proper Officer at the Custom House, and those in the form C82 in respect of goods being warehoused, to the officer in charge of the State Warehouse at Port-of-Spain and to the proper Officer of Customs at other ports.

(3) In the absence of entry by the importer of goods that are required to be warehoused upon first importation, the Master or his agent shall pass a Permit to remove goods prior to entry—

Form C72.

(a) in the case of an importing steamship, immediately upon the landing of the goods; and

(b) in the case of other ships or aircraft, before the goods are unloaded,

and shall convey all such goods immediately upon being landed, subject to any directions by the proper Officer, into a State Warehouse.

Entry for goods.

37. (1) The importer of any goods shall at the time of making entry, or within such period thereafter as the Comptroller may in special cases allow, produce a declaration in respect of the goods duly completed in such form as the Comptroller may require, and shall give such further particulars as the Comptroller may think necessary for a proper valuation and account of the goods in such form as the Comptroller may direct.

Forms C75, C76, C77.

(2) The importer of any goods shall deliver to the proper Officer an invoice thereof and combined Certificate of Value and Declaration of Origin in the form prescribed for use under the regulations governing the entry of goods under the Common Market rate of duty.

All books, documents, etc., to be produced.

38. The importer shall produce at his premises or elsewhere, as the Comptroller may appoint, to the proper Officer upon demand any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods.

Nothing to affect powers under the law.

39. Nothing in regulations 37 and 38 affects the powers of the Comptroller or of his Officers under any law relating to the Customs.

Temporary importation of aircraft, boats and vehicles. [158/1959].

40. (1) In this regulation—

"aircraft" means all aircraft, with or without engines, together with their spare parts and their normal accessories and equipment when imported with the aircraft;

"boats" means all pleasure boats and pleasure vessels, with or without engines, together with their spare parts and their normal accessories and equipment when imported with the boats or vessels;

"private use" means the use of aircraft, boats or vehicles by persons for non-commercial purposes and, in particular, for purposes other than the transport of persons for remuneration, reward or other consideration, or the industrial or commercial transport of goods with or without remuneration;

"temporary importation papers" means the Customs document identifying an aircraft, boat or vehicle and providing evidence of the guarantee or deposit of import duties and issued by the appropriate organisation authorised by one of the Contracting Parties to, and in accordance with, the following conventions or any conventions amending or replacing the same—

(a) the Customs Convention on the Temporary Importation of Private Road Vehicles, signed at New York on 4th June, 1954;

(b) the Customs Convention on the Temporary Importation for Private Use of Aircraft and Boats signed at Geneva on 18th May, 1956;

"vehicles" means all road motor vehicles and trailers, together with their component parts and normal accessories and equipment when imported with the vehicles.

(2) No entry shall be required for aircraft, boats or vehicles owned by persons normally resident abroad which are imported under cover of temporary importation papers, for their private use

on the occasion of a temporary visit, either by the owners of such aircraft, or vehicles or by other persons normally resident abroad.

(3) Aircraft, boats and vehicles imported under cover of temporary importation papers may be used, for their private use, by third persons normally resident abroad if such persons are duly authorised by the holders of the temporary importation papers.

(4) No entry shall be required for component parts imported for the repair of a particular aircraft, boat or vehicle already temporarily imported where such parts are imported under cover of temporary importation papers. Replaced parts which are not exported shall be liable to import duties unless they are—

(a) abandoned free of all expense to the State; or

(b) destroyed, under official supervision, at the expense of the parties concerned,

as the Comptroller may require.

(5) An aircraft, boat or vehicle imported under cover of temporary importation papers shall be re-exported within the period of validity of such papers or, where such aircraft, boat or vehicle has been hired to a person normally reside abroad, as soon as such person leaves Trinidad and Tobago, whichever event first happens. On exportation the person to whom such papers were issued shall produce the aircraft, boat or vehicle and the papers to the proper Customs Officer for examination at the port of embarkation, and shall give to the proper Customs Officer on request any additional information or declarations relating to such aircraft, boat or vehicle and to its use in Trinidad and Tobago.

(6) Notwithstanding subregulation (5), the re-exportation of aircraft, boats and vehicles which are badly damaged by accident while in Trinidad and Tobago shall not be required where such aircraft, boats or vehicles are—

(a) Subjected to the import duties to which they are liable;

(b) abandoned free of all expense to the State; or

(c) destroyed under official supervision at the expense of the parties concerned,

as the Comptroller may require.

41. ***(Repealed by LN 72/1993).***

Goods reimported. [72/1993].

42. The Comptroller may require the full duties of Customs to be paid upon the entry of any goods reimported into Trinidad and Tobago unless the importer, at the time of exportation of such goods had produced them to the proper Officer, and either had entered them prior to exportation on the appropriate export entry and complied with all the provisions of regulation 118, or, if exported by post, had obtained on a certificate of posting of the goods issued in the prescribed form by the proper postal authority the certificate of the proper Officer as to the examination of the goods at the time of posting.

Customs Declaration (Import/Export) Forms C82. [72/1993].

Forms C62, C63.

43. In the case of goods intended for transfer from an importing to an exporting aircraft or ship the importer shall submit a Customs Declaration (Import/Export) in the Form C82 in as many copies as may be required by the Comptroller to the proper Officer at the Custom House at the port of discharge, together with a bond in the Form C62 or C63.

Transhipment: procedure. [72/1993].

44. Before presentation at the Custom House, entries in respect of goods being transhipped shall be presented to the Officer in Charge of the export station, who shall indicate thereon that the entry outwards has been passed for the exporting ship or that the exporting ship has arrived, or alternatively, that the Assistant Comptroller or other proper Officer has granted an application (which such Officer shall attach to the export entry) to allow the goods to be put afloat pending the arrival of the exporting ship.

Non-arrival of exporting ship. [72/1993].

45. However where the exporting ship has not arrived and the cargo is to remain ashore pending its arrival, the export entry shall be presented for initialling to the Officer at the import station, instead of to the Officer at the export station.

Presentation of transhipment bills. [72/1993].

46. A Customs Declaration (Import/Export) for goods entered in accordance with regulation 47 with the permission of the proper Officer for direct transhipment shall be presented to the Customs Boarding Officer or other proper Officer and no such goods shall be discharged from the importing ship until such Officer has given permission therefor.

Transhipment: permission to be granted.

47. Any person who desires to obtain permission to transfer cargo or stores direct from one aircraft or ship to another, to enter for transhipment goods which have been deposited in a Customs area (whether or not the same have already been entered for delivery within Trinidad and Tobago) or to keep goods intended for transfer from an importing to an exporting aircraft or ship in a Customs area beyond the time when such goods, but for such permission, are required to be sent to the State Warehouse, shall submit to the Assistant Comptroller or other proper Officer a request for such permission in writing in such form as the Assistant Comptroller or other proper Officer shall require.

Bills of sight. [6 of 1993 3 of 1994].

Form C21.

48. (1) The declaration required in cases where the importer is unable for want of full information to make perfect entry of any goods shall be in the Form C21 (Bill of Sight) and at Port-of-Spain shall be made to the Assistant Comptroller or other proper Officer and at other ports to the Principal Officer of Customs.

(2) The fee for passing the declaration shall be—

	$ ¢.
(a) on C.I.F. value of $10,000 and under ...	100.00
(b) on C.I.F. value of over $10,000 ...	200.00

Bonds to guarantee payment of duty.

49. The bonds used as guarantee of payment of duty *(a)* on goods imported for temporary use, *(b)* on perishable and other goods delivered in special circumstances with the permission of the Comptroller prior to payment of duty, *(c)* on goods landed at any port and removed prior to entry to another port or place, there to be entered and, *(d)* as the difference between the Common External Tariff and the Common Market rate of duty shall be in the Forms C54 to C56 respectively, and shall be presented to the Assistant Comptroller or other proper Officer at Port-of-Spain and to the Principal Officer of Customs at other ports.

Forms C54, C55, C56.

Permit to remove goods prior to entry.

50. Before any goods are removed under bond in the Form C56 the importer shall present together with the bond an application in

triplicate in the Form C25 and receive thereon the written permission of the Assistant Comptroller or other proper Officer. Every such application shall include such particulars as the Assistant Comptroller or other proper Officer may require. No such goods may be removed except in accordance with the direction of the proper Officer at the port at which the goods are discharged.* Forms C25, C56.

51. The permission required by section 83*(a)* of the Act for the unloading of any goods not required to be entered before unloading, unless previously given in writing by the Comptroller on application made to him by the agent of the aircraft or ship, shall be given by the Officer who first boards the aircraft or ship on arrival. Permission to unload.

52. All goods not required to be entered before unloading shall, after being discharged at an approved place of unloading, be forthwith removed and deposited in an approved building within the Customs area, unless the Supervisor or other proper Officer at Port-of-Spain or the Principal Officer of Customs at any other port grants permission for such goods to be deposited in a transit shed; but the master or his agent shall cause mails to be landed only at the station appointed for that purpose. Certain goods may not be deposited in a transit shed.

53. The master or agent of every aircraft or ship in which goods discharged in damaged condition were imported into Trinidad and Tobago shall in respect of each aircraft or ship submit to the Comptroller a bad order list in Form C6 containing particulars of all packages which have been discharged from the ship in bad order. Bad order list. Form C6.

54. (1) In all cases where goods are permitted to be discharged from any ship prior to entry, the master or his agent shall, within twenty-four hours of completion of discharge of the cargo at any port, submit a landing account thereof to the proper Officer at the place of landing. Such account shall be a copy of the report amended in red ink so as to show all cargo landed in excess or short Landing account.

*As to goods removed in a coasting vessel, *See* regulation 59.

of the report, and shall contain a certificate under the hand of the master or his agent stating in words at length the total number of packages discharged, and the quantity and description of any cargo discharged in bulk. The account shall also indicate the disposition of all goods discharged.

Amendment of report on submission of landing account.

(2) If there are any discrepancies between the report and the landing account the master or his agent shall submit with the landing account an application to amend the report.

Subsequent amendments.

(3) Subsequent amendments to the report or landing account may be entertained by the Comptroller subject to such conditions, including the imposition of any lawful penalties that he may consider fit.

Delivery to be authorised. [6 of 1994].

55. (1) No goods may be discharged from an aircraft or ship, other than a steamship without permission of the proper Officer.

(2) No goods deposited on importation in a Customs area may be removed from that area unless the proper Officer—

(a) authorises delivery of the goods in writing on the delivery order or bill of lading; and

(b) issues a note in the Form C87 showing the goods in respect of which delivery is authorised.

Goods in hulks.

56. No goods having with the permission of the proper Officer been discharged into a hulk shall be discharged from the hulk save for such purpose, in such manner, and at such times, as may be permitted by the proper Officer on application made to him.

Goods conveyed ashore by drogher.

57. Where goods are discharged prior to entry and examination by the proper Officer into a vessel to be conveyed ashore and landed, the master or his agent shall sign and transmit with every shipment an account of the goods in the Form C11. Before any goods may be discharged from the vessel into which they have been put to be landed, the account shall be delivered to the proper Officer at the place at which the goods are to be landed. No vessel as aforesaid having gone alongside an approved place of unloading may depart therefrom except with the permission of the

Form C11.

proper Officer. Where any goods remain on board any such vessel permitted to depart as mentioned above the master thereof shall observe such directions as the proper Officer granting the permission shall give.

No other vessel to go alongside loaded drogher.

58. No other vessel, boat or launch may go alongside any vessel containing goods which have been put into it to be landed, save with the permission of the proper Officer nor may any person save with such permission enter such vessel.

Permit to discharge into drogher for landing coastwise.

59. Before any goods are discharged from an importing ship into a vessel to be landed at another port or place, the master or his agent shall submit to the proper Officer an application in the Form C13 and obtain the permission of the proper Officer in writing thereon. All such goods shall be reported for discharge at the port at or nearest to which they are intended to be landed.

Conditions and requirements of carriage coastwise.

60. The conveyance of such goods shall be subject to any conditions which the proper Officer may impose and to the requirements of Part IX of the Act relating to the coasting trade, as well as to all other provisions of the Customs laws relating to the entry, landing, examination and delivery thereof. However, where the goods have been entered prior to discharge from the importing ship, and the permission of the proper Officer has been obtained, they may, with the permission of the proper Officer at the port of landing, and on production to such Officer of the cargo book duly completed in accordance with Part IX of the Act, be delivered on landing, without further formality.

Landing certificate. [27/42].

Form C44.

61. (1) Any person desiring to obtain a certificate of landing for any goods shall submit an application therefor in writing accompanied by the Form C44 or by the form required by the authorities in the country desiring the certificate of landing.

(2) A fee of 75 cents shall be paid for every Certificate of Landing issued in respect of any consignment of goods imported into Trinidad and Tobago.

Permit to reload goods landed in error.

62. Where any goods have been unloaded in error, the master of the ship or his agent shall make application in writing to the proper Officer at the place of unloading for permission to reload the goods, and obtain such permission in writing before removing the same from the place of unloading. He shall observe all conditions in regard to the removal and reloading of such goods as the proper Officer may impose.

Landing of animals.

63. Where the importer of any animals has obtained the permission of the Technical Officer (Animal Health) and desires to land such animals before 9.00 o'clock in the morning of any day, he shall make application to the proper Officer in writing not later than 2.30 p.m. of the previous day, and deposit with such Officer the duty payable. In every such case the application shall contain an undertaking to enter and the importer shall enter the animals not later than 10.00 o'clock in the morning of the day on which the animals are landed.

Apparatus for taking account of certain goods.

64. The importer of any cinematograph films or other goods of the quantity of which the examining Officer desires to take an account, and the quantity of which cannot conveniently be ascertained by the usual implements employed for ascertaining the quantity of goods, shall provide apparatus for the use of such Officer to enable him to take an account of the same.

Repacking of slack bags, etc.

65. The importer of any goods contained in bags or other packages which on being landed are found to be slack or partly empty who desires to fill the same from other bags or packages entered on the same entry, shall make application on the form of entry to the proper Officer for permission to do so, and shall carry out all the instructions of such Officer for permission to do so, and shall carry out all the instructions of such Officer in regard to the filling of such packages and to the disposal of any resultant residue or empty packages.

Leaking packages.

66. The importer of any goods contained in packages found leaking in any Customs area, if the same have not been entered,

shall at the request of the proper Officer deposit with the proper Officer, a sum sufficient to cover the duty thereon, and remove the goods forthwith from the customs area where they are deposited.

Packing goods in bulk.

67. The importer of any coarse salt or other goods imported in bulk if required by the proper Officer shall pack the goods into bags or other packages of even net weights to the satisfaction of such Officer before the same are delivered from the Customs area.

Dangerous goods to be immediately secured after examination.

68. The importer of any calcium carbide or any other dangerous goods which are not subject to any other special regulations shall secure every package which has been opened or spitted for examination to the satisfaction of the proper Officer immediately upon the completion of the examination thereof.

Examination at private premises.

69. Where in exceptional circumstances the importer of any goods desires that the same shall be examined at his private premises, he shall make application therefor to the Comptroller in writing. Where in his discretion the Comptroller grants any such concession, the importer shall observe such conditions as the Comptroller may impose.

Educational films.

Form C55.

70. Films entered as educational films shall not be delivered until the importer has furnished security either by the deposit of a sum equal to the duty payable on such films if found to be dutiable, or has entered into a bond in the Form C55 for the due production of a certificate from the Board of Film Censors certifying that such films have been passed by the Board as educational films.

Goods not exported after delivery.

71. Where any goods are delivered from any aircraft, ship or Customs area to be transferred to an exporting aircraft or ship, and are not duly transferred and exported in the exporting aircraft or ship, the person entering the same shall forthwith cause them to be removed directly into the care of the proper Officer in charge of the importing aircraft or ship. However, where the goods have been removed into and remain in the care of the Officer at the Export station, the person entering the goods shall obtain from such

Officer directions as to the manner and time of their removal and shall comply with any such directions as may be given; and where the goods have been put afloat the provisions of regulation 119 shall be observed.

Damage certificate.

72. Any person desiring to obtain a refund of the duty paid on any imported goods found at the time of examination by a Customs officer and before clearance to be damaged shall submit to the Comptroller an application therefor in the Form C26 containing the particulars required thereby or indicated therein, together with such evidence as he shall require that the carrier or insurer of the goods has made an allowance to him in respect of the damage and of the amount of the allowance. Where any goods are found to be damaged prior to the payment of the duty thereon, the full duty shall be paid unless the importer, on application in writing establishes his right to an abatement in accordance with the Act.

Form C26.

Refunds due to loss or destruction.

73. Any person desiring to obtain remission or refund of any duties payable or paid on goods lost or destroyed in accordance with the provisions of section 234 of the Act may make application in the Form C27 to the Comptroller therefor and submit with such application proof of the loss or destruction in such form as the Comptroller shall require.

Form C27

Election of breakage allowance.

74. Importers of bottled liquors and oil in lots of not less than five cases may at the time of the first entry in respect of the goods in any one consignment and before examination thereof elect to claim a combined shortage and breakage allowance in respect of the actual quantity found short or broken.

PART IV

CUSTOMS AREAS

Security of buildings.

75. The proprietor of every Customs area shall, unless the Comptroller on written application otherwise allows, cause all buildings therein to be secured to the satisfaction of the Comptroller at 4.00 p.m. on every day other than Saturday, Sunday or a public holiday and to remain closed until 7.00 a.m. on the next ensuing day not being a Saturday, Sunday or public holiday.

Deposit of keys.

76. The proprietor shall immediately on closing any such building deposit the keys thereof in such place as the Comptroller shall provide for their security, the key of the locker in which they are deposited being retained in the possession of the proprietor. The proprietor shall also supply to the Comptroller duplicate keys of each lock to be placed in a sealed glass covered receptacle which may be opened by the Comptroller in any emergency necessitating his obtaining immediate access to the building. In addition to the buildings being so secured, the Comptroller may himself place locks thereon as he considers necessary.

Apparatus to be provided by proprietor of Customs area.

77. The proprietor of every Customs area shall provide and maintain therein in good order and repair such office accommodation, scales, weights and weighing machines and other apparatus as the Comptroller may require for the use of Officers engaged in the examination of goods imported or exported.

PART V

LANDING AND LOADING OF PASSENGERS' BAGGAGE AND SHIPS' STORES

Permission to discharge passengers' baggage.

78. Passengers' baggage shall not be discharged from any aircraft or ship or landed except with the permission of the proper Officer or by general permission of the Comptroller.

What is passengers' baggage.

79. For the purposes of this Part the term "passengers' baggage" includes commercial travellers' samples, but otherwise does not include any articles intended for sale or exchange or any articles other than the personal and household effects of the passenger and his family, and any small articles imported by the passenger as gifts and duly declared as such. Baggage as herein defined need not be reported or entered.

Landing of surplus stores.

80. If the master of any aircraft or ship desires to land any surplus stores he shall make application for the purpose in writing to the Comptroller or Principal Officer of Customs according to the port at which the ship is lying, giving a full description thereof and specifying the number of packages and the quantity of each

article; and the Comptroller or Principal Officer, as the case may be, may either permit the same to be entered for use within Trinidad and Tobago and landed in like manner as if the same were cargo, or he may permit the same to be landed and duty collected in like manner as if such surplus stores were passengers' baggage; Any member of a ship's company who is severing his connection with the ship at a port in Trinidad and Tobago may be given the same duty free privileges in regard to his baggage as are given to passengers: Members of a ship's company going ashore for a short period may be permitted to take ashore without payment of duty, tobacco, cigars, or cigarettes if duly declared to be for their own immediate consumption and not exceeding in quantity 25 grams in total per man, but no spirits or other dutiable goods shall be taken ashore without prior application and payment of duty as aforesaid.

Death of livestock aboard ship.

81. The master of any ship shall, while in port, report to the proper Officer the death of any livestock forming part of the ship's stores and obtain the permission of such Officer before disposing of the carcass.

Certain boats only may convey passengers, etc. Ch. 50:07. Ch. 50:08.

82. Unless the proper Officer otherwise allows no vessel other than a vessel holding a drogher's licence under the Droghers Act, or a drogher's boat licensed as such or a ship's boat or a boat belonging to the State, or a motor launch licensed under the Motor Launches Act, may engage in the landing or loading of passengers' baggage or ships' stores; but boats propelled by oars if licensed to carry passengers under the Harbours Act may also carry the baggage belonging to such passengers.

Ch. 50:06.

Places where passengers' baggage, etc., may be landed.

83. All passengers, baggage or ships' stores which have been put into a vessel to be landed shall be conveyed direct and without delay to and landed at the following places only:

(a) In Port-of-Spain—

At the Custom House steps within nine metres thereof on either side or at such part of the Deep Water Quay as the proper Officer directs, or, in

the case of passengers' baggage arriving in ships required to report before bulk is broken, at the Queen's Wharf or as the proper Officer requires;

(b) At San Fernando—
Within 45 metres of the Custom House on either side;

(c) At Scarborough—
On the pier.

Baggage, etc. to be delivered to Customs Officers on landing.

84. All passengers' baggage and ships' stores on being landed shall be taken direct and delivered without delay into the charge of the proper Officer at the nearest place appointed for the examination of baggage and may not be removed therefrom until they have been examined and passed and any duty payable thereon, paid to the proper Officer.

Who may handle baggage.

85. In Port-of-Spain, passengers' baggage landed anywhere other than at the Queen's Wharf shall be handled only either by the passenger himself or by a baggage porter duly authorised by the Comptroller to act as such, until it has been delivered from the place of examination with the permission of the Examining Officer. At the Queen's Wharf in Port-of-Spain and elsewhere, baggage shall be handled either by the passenger himself or by a person employed for the purpose either by the passenger or by the master of the ship or his agent.

Who may enter the Baggage Room.

86. No person may enter the Baggage Room or other place reserved for the examination of baggage except the proper Officers and the passengers to whom the baggage belongs and such other persons as may be specially permitted by the Comptroller to enter the Baggage Room or other place as mentioned above.

Examination and clearance of baggage.

87. The owner of any baggage brought into a Customs area shall immediately attend upon the proper Officer, answer all questions as the Officer may put to him, make such declarations in writing (including a declaration in the Form C15) relating to his baggage as the Officer may require, thereupon forthwith pay to the proper Officer any duty that may be payable thereon, and

Form C15.

forthwith remove his baggage from the Baggage Room. The proper Officer may refuse to attend to any passenger until the whole of the passsenger's baggage is presented to him in one place, or, where any baggage belongs to more than one person, unless all the owners thereof attend upon him together. Neither the Comptroller nor any of his Officers is liable for any loss or damage to any baggage which is not cleared as mentioned above.

Baggage to be passed before removal.

88. No person may remove any baggage out of the charge of the proper Officer until such Officer has initialled or otherwise marked each package of such baggage, or, in the case of articles liable to duty, until the person has signed the copy of the receipt for the duty which is required to be retained in the possession of the proper Officer.

Duty-free allowances to passengers. [5 of 1995].

89. The following articles if duly declared by an adult passenger shall be admitted free of duty, *viz.*—

(a) wine or spirits not exceeding 1.5 litres in all; and

(b) tobacco, not exceeding 250 grams;

(c) cigars not exceeding fifty in number; or

(d) cigarettes not exceeding two hundred in number.

If any passenger imports in his baggage any of the abovementioned articles in any quantity exceeding those specified, duty shall be paid on the excess.

Quantites of spirits, wines and tobaccos passengers may import in baggage.

90. Tobacco, cigars, cigarettes, spirits and wines may be imported by steamship passengers in their baggage and cleared on payment of the duty payable and on their satisfying the proper Officer that the same are for their personal use and not for sale or exchange, if not exceeding the following quantities:

Tobacco, cigars and/or cigarettes, 2.25 kilograms weight in all;
Spirits, 18 litres in all; and
Wines, 45 litres in all,

and such articles so imported by passengers in their baggage shall not be deemed to be goods prohibited to be imported. Any greater

quantity of any such articles shall be deemed to be cargo and be reported and entered as such and must be contained in packages of the sizes or contents respectively referred to in section 39 of the Act.

Firearms of passengers.

91. Every passenger importing firearms or ammunition in his baggage shall write on an approved label in block characters his name and his address while in Trinidad and Tobago, the name of the importing ship and the date, and shall deliver the same with the label securely attached thereto to the proper Officer to be retained until a licence or permit in respect thereof has been issued by the Commissioner of Police and Customs duty in respect thereof* has been paid or until application for permission to export the same has been made. Every such passenger shall be given by the proper Officer a receipt for the firearms or ammunition left in his charge.

Period in which baggage is to be cleared.

92. Baggage may not remain in a Customs area for more than ten days without the written sanction of the Comptroller. At the expiration of ten days or such longer period as the Comptroller may allow all baggage shall be deemed to be cargo and shall be dealt with in like manner as cargo remaining in a Customs area for a period of ten days.

Where passengers' baggage may be loaded.

93. The baggage of passengers proceeding on board outward bound aircraft or ships shall be loaded from one of the places mentioned in regulation 84, or such other place as the proper Officer may allow, or, in the case of an aerodrome, from the place appointed for the examination of baggage, and if the proper Officer so requires shall not be loaded or put off to be loaded until it has been examined by him and shall be handled by the passenger or by such persons only as such Officer may approve.

Permit to ship stores. [72/1993].

94. The master of any aircraft or ship desiring to take on board duty paid stores otherwise than on drawback or stores not subject to duty, and the master of any ship of not less than thirty tonnes burden or of any aircraft desiring to take on board duty paid stores

See Firearms Act (Ch. 16:01).

on drawback or duty free stores from warehouse or to transship stores from one aircraft or ship to another shall present an application to the Boarding Officer or other proper Officer in the Form C28. In the case of duty paid stores to be shipped on drawback he shall also produce a drawback and debenture application in the Form C29 and appropriate export entry in as many copies as may be required by the Comptroller, and, in the case of duty free stores to be taken on board from warehouse, the documents required by regulations 111 and 112. The loading or transfer of all stores shall be subject to the observance by the master or his agent of any conditions imposed by the proper Officer, and shall not commence until the application mentioned above has been granted.

Forms C28.

Bond to ship stores.

95. No stores shall be put on board any aircraft or ship on drawback or transferred from one aircraft or ship to another until bond* has been given in one of the Forms C60, C61, C62 or C63.

Forms C60, C61,C62,C63.

Dutiable stores to be produced.

96. All stores put on board on drawback or from a warehouse or transferred from one aircraft or ship to another or otherwise shall be produced to the proper Officer before being put on board, and upon being put on board (except in the case of ships of war) shall not be taken into use until the aircraft or ship has left Trinidad and Tobago, provided that duty paid stores on which no drawback is claimed may be taken into immediate use.

PART VI

EMBARKATION AND DISEMBARKATION OF PASSENGERS AND OTHER PERSONS

Disembarkation of passengers, etc.

97. Every person disembarking from any aircraft or ship which has arrived in Trinidad and Tobago and is not alongside any jetty, quay or wharf shall proceed in a licensed drogher or ship's boat or a drogher's boat licensed as such, or a boat belonging to the State or a licensed motor launch, or a boat propelled by oars and licensed to carry passengers under the Harbours Act, by the most direct route to the place prescribed for the landing of baggage, or such other place as the Comptroller may in any special circumstances permit,

Ch. 50:06.

See regulations 43 and 111.

and there disembark and proceed to the place appointed for the examination of baggage, or to such other place as the proper Officer may direct and there remain until he has received the permission of the proper Officer to leave the Customs area.

Passengers to proceed to Baggage Room.

98. Except as provided in regulation 97, every person disembarking from an aircraft or ship, which has arrived in Trinidad and Tobago shall proceed forthwith to the place appointed for the examination of baggage or to such other place as the proper Officer may direct and there remain until he has received the permission of the proper Officer to leave the Customs area.

Preceding regulations to apply to persons going on board, etc.

99. The provision of regulations 97 and 98 shall apply to any person who has gone on board or alongside any aircraft or ship which has arrived in Trinidad and Tobago and who returns on shore.

Unauthorised landing of articles.

100. No person shall bring any article on shore from any aircraft or ship which has arrived in Trinidad and Tobago except such articles as he is expressly authorised to bring ashore by the Customs Laws.

Persons permitted to go aboard ships. [127/1995].

101. The following persons only are authorised to go on board any ship that arrives in Trinidad and Tobago, namely: the owner, master, officers and crew of such ship and the duly appointed agent of the owner or master and any person employed by the owner or master or his agent and proceeding on board with his authority, any State or Municipal employee or Consul acting in the execution of his duty, any passenger, including a transit passenger, who has booked a passage on such ship for its outward journey and local persons who wish to board a foreign pleasure craft at the invitation of the master of that pleasure craft. However, the Comptroller may, by permit in writing under his hand, authorise any other person to proceed on board any such ship on such days and at such times only as he shall specify in such permit; and further, the Comptroller may give general permission to any person or persons to proceed on board any such ship or ships. No permission given under this regulation has effect in any case where the master of the ship or his agent refuses to allow any person to board the ship.

Places from which persons may go aboard.

102. Every person intending to go on board any aircraft or ship that has arrived in Trinidad and Tobago shall proceed from one of the places prescribed for the landing of baggage (or, in the case of an aerodrome, from the place appointed for the examination of baggage) by the most direct route to such aircraft or ship, unless the proper Officer shall otherwise allow, on application being made to him.

Comptroller may enclose and restrict use, of any place.

103. The Comptroller may cause to be enclosed or set apart by barricades or in any other manner any part of a Customs area or any other place at which persons may be authorised to land from or go on board any aircraft or ship arriving in Trinidad and Tobago and may cause to be posted notices at or in such enclosure or place so set apart indicating that only passengers and authorised persons are permitted to enter therein, and no person other than a passenger or person duly authorised by the proper Officer may enter any place so enclosed or set apart.

PART VII

LOADING, ENTRY OUTWARDS, LOADING LICENCES AND CLEARANCE OF SHIPS

Entry outwards and certificate of rummage. Forms C9, C10.

104. The entry outwards required for ships shall be in the Form C9 and shall be signed on behalf of the Comptroller by the Officer appointed to receive ships' reports, and in the case of ships other than steamships, on production of the proper Officer's certificate of rummage in the Form C10.

Loading Licences. Form C14.

105. Loading Licences shall be in the Form C14. Such licences shall be issued in duplicate by the proper Officer on written application made by the master or his agent, and may be issued as a loading licence or special loading licence.

Content. Forms C16, C5, C71.

106. The master or agent of every ship or aircraft departing from Trinidad and Tobago shall present the content required by sections 163 and 166 of the Act to the proper Officer at the Custom House. Such content shall be in the Forms C16 (ship) or C5 and C71 (aircraft). The content of a ship other than a steamship shall first be presented to the Searcher for his signature.

Particulars required by content. [72/1993].

107. The content shall contain particulars of all goods shipped in accordance with the descriptions contained in the export entry for such goods. In the case of ships exceeding 60 tonnes burden the weight or cubic measurement of the cargo shall be shown in the manner described in regulation 22 relating to ships' reports.

Totals of certain goods to he shown.

108. The particulars of all drawback, warehoused or transhipment goods shipped either as cargo or stores shown in the account shall include a statement of the number of packages under each head in words at length.

Port Authority's Certificate required. Ch. 51:01

109. Before any ship is cleared and authority for departure granted under the Act, the master or agent shall produce to the proper Officer the certificate in writing required by section 48*(b)* of the Port Authority Act*.

Clearance for ships other than steamships. Form C17. [72/1993].

110. (1) The account required by section 164 of the Act to be submitted by the master of a ship other than a steamship for the purpose of clearance shall be in the Form C17 and shall be presented to the Searcher for signature and afterwards to the proper Officer at the Custom House at the final port of departure of the ship, together with all loading licences, export entries and the content mentioned in regulation 106.

Clearance for steamships. Form C18.

(2) The clearance required by section 166(1) of the Act shall be in the Form C18.

PART VIII

EXPORTATION OF GOODS

Forms for exportation. [72/1993].

111. The forms to be used when goods are entered for exportation are entitled:

Forms C29, C32, C58, C59, C60, C61, C82.

C29 Drawback and Debenture Application.
C32 Shipping Bill for Local Produce. Aircraft bunkers.
C58 Bond for exportation.
C59 General Bond for exportation.

* Note the further requirement of a Harbour Master's Certificate under section 27 of the Harbours Act (Ch. 50:06).

C60 Bond for shipment of stores.
C61 General Bond for shipment of stores.
C82 Customs Declaration (Import/Export).

Drawback export entry and debenture. [72/1993].

112. Export entries on which drawback is claimed shall be presented in as many copies as may be required by the Comptroller together with an application on the relative form of debenture (C29) to the proper Officer at the export station.

Export entry *ex* warehouse and locker's order. [72/1993]. Form C31.

113. Export entries for goods shipped from warehouse in the Form C82 shall be presented in duplicate to the Officer in charge of the warehouse together with the prescribed excise locker's order in as many copies as may be required by the Comptroller.

Bonds.

114. All bonds shall be executed before the Assistant Comptroller or other proper Officer at the Custom House who may require that they be certified by the State Solicitor before accepting them. Before any bond is acted upon it shall be stamped with a stamp to the value of the appropriate stamp duty.

Customs declarations for goods free of export duty. [72/1993]. Form C82.

115. Customs Declarations (Import/Export) in the Form C82 in respect of goods being exported, not liable to export duty, shall be presented in as many copies as may be required by the Comptroller to the proper Officer at the Custom House.

Customs declarations for goods liable to export duty. [72/1993]. Form C82.

116. Customs Declarations (Import/Export) in the Form C82 in respect of goods being exported, not liable to export duty, shall be presented in in as many copies as may be required by the Comptroller to the proper Officer at the export station.

Conditions constituting export. [72/1993].

117. No goods entered under bond whether transhipment, warehoused, drawback or other goods, and no goods in respect of which duty has been deposited pending exportation or payment of duty guaranteed in the event of non-exportation shall, except the Comptroller otherwise directs, be deemed to have been put on board an aircraft or ship or exported unless—

(a) the goods have first been entered on the appropriate export entry;

(b) they have been produced thereafter and immediately prior to loading to the proper Officer for examination;

(c) following examination the goods were forthwith conveyed to and put on board the exporting aircraft or ship and there produced upon demand to the proper Officer;

(d) the master or other responsible Officer of the exporting aircraft or ship has certified on the export entry or other form that the goods have been received on board; and

(e) particulars thereof are included in the content of the exporting aircraft or ship.

Permit to re-land goods shipped for export.

118. Before the owner of any goods or the master of any aircraft or ship or his agent unloads any goods which have been put into any aircraft or ship or into any vessel to be waterborne and subsequently loaded for exportation or use as stores or removes the same from the aircraft or ship or discharges them from the vessel into which they have been put, save and except into the aircraft or ship for which they have been or are intended to be entered, he shall make application to the Comptroller in the Form C37 and obtain the Comptroller's permission to unload the goods as mentioned above and shall thereupon discharge or re-land such goods in accordance with the directions of the proper Officer. All goods loaded under bond from warehouse shall on being unloaded be conveyed immediately into the care of the Officer in charge of the warehouse from which they were removed, unless the proper Officer otherwise directs.

Form C37.

Goods short shipped to be re-entered for exportation. [72/1993].

119. For the purposes of section 158 of the Act, goods shall be deemed to be re-entered for exportation if the exporter in the presence of the proper Officer makes a written request on the export entry on which the goods were originally entered that the goods may be shipped by some other named aircraft or ship which has arrived or has been entered outwards; but where a part only of

the goods originally entered is shipped in accordance with an export entry, a fresh shipping bill shall be passed for the remainder of such goods.

PART IX

WAREHOUSING

Alterations or additions to private warehouse.

120. The warehouse-keeper of any private warehouse shall not make any alteration or addition thereto without first obtaining the written permission of the Comptroller.

Private warehouse—locks and apparatus.

121. The provisions of regulations 76 and 77 apply equally to the warehouse-keeper of a private warehouse as they apply to the proprietor of a building in a Customs area.

Charges for whole-time officer in private warehouses. [95/1961 94/1967 246/1971 60/1975 78/1978 76/1983 213/1996 70/2002 222/2004].

122. (1) In any case where the Comptroller considers it necessary to provide one or more whole-time officers to have the charge and supervision of any private warehouse, the warehousekeeper shall pay to the Comptroller for the use of Trinidad and Tobago a sum equal to the salary or salaries actually received by such Officer or Officers. Where more than one Officer is in charge the maximum payable in respect of the Senior Officer shall be $6,295.00 per month and in respect of each other Officer $5,671.00 per month; and where only one Officer is in charge the maximum amount payable shall be $5,671.00 per month.

(2) The warehouse-keeper shall also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance (or both) of such Officer or Officers when the private warehouse is at a distance of more than 1610 metres from the Custom House.

Charges for part-time officer in private warehouses. [95/1961 94/1967 246/1971 60/1975 78/1978 76/1983 213/1996 70/2002 222/2004].

123. (1) In the case of a private warehouse which is not required to be opened every day, the Comptroller may arrange for supervision to be exercised by Officers appointed by him and paid by the day. In any such case, the warehouse-keeper shall pay the Comptroller for the use of Trinidad and Tobago, a sum of $32.71 for each hour or part of an hour during which the warehouse is kept open on any day, subject to a minimum charge of $65.42 per

day, and also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance (or both) of any such Officer when the private warehouse is at a distance of more than 1610 metres from the Custom House.

(2) The Comptroller may where application is made by two or more warehouse-keepers whose warehouses do not open every day, make arrangements for appointing one or more Officers to be in charge of and supervise such warehouses and apportioning between such warehouse-keepers the sums payable under regulation 123(1).

Removal of goods for warehousing.

124. (1) Goods entered to be warehoused shall be removed by the person entering them by the most direct route or otherwise as the proper Officer may direct and without delay from the Customs area in which they have been deposited on importation to the warehouse for which they are entered and there delivered into the custody of the Officer in charge of the warehouse.

Examination of goods on receipt into warehouse.

(2) Goods warehoused shall be examined immediately upon receipt into warehouse. When the goods are examined on the day of warehousing no charge shall be made. Where the importer fails to attend or to cause his duly authorised clerk to attend and prepare the goods for examination and close the packages immediately thereafter on the day of warehousing, or as soon thereafter as the Officer in charge of the warehouse requires, he shall forthwith pay to the Comptroller the sum of fifty cents in respect of each package warehoused for each day after the goods are warehoused (including the day of warehousing) up to but exclusive of the day when he attends or causes his duly authorised clerk to attend as mentioned above.

Hours of receipt of goods in warehouse.

125. No goods may be removed from any Customs area to a warehouse or from one warehouse to another warehouse or to a Customs area at any later time than will permit the same to be received at the warehouse or Customs area to which they are to be removed before 4.00 o'clock in the afternoon unless the Comptroller in any special circumstances otherwise allows.

How goods for warehouse may be conveyed.

126. Goods removed under the foregoing regulations shall be conveyed under such conditions and supervision and in such vehicles or by such means only as the proper Officer permits.

Warehousing of imported liquids used for blending with local spirits. [174/1952].

127. Goods consisting of liquids which the importer desires to convey to an Excise Warehouse for blending with locally made spirits may upon being entered for warehousing and subject to the directions of the proper Officer be conveyed direct to the Excise Warehouse.

Warehousing and delivery of ganja.

***128.** All ganja imported into Trinidad and Tobago shall be warehoused in the State Warehouse at Port-of-Spain and shall not be delivered therefrom except under the following conditions:

(a) the ganja shall be packed in separate packets of such weights as the Comptroller may direct;

(b) each packet shall be securely sealed by the importer to the satisfaction of the proper Officer; and

(c) before any ganja is put into packages, it shall be duly entered for consumption in Trinidad and Tobago and the full duties of Customs paid thereon.

Goods which may not be warehoused.

129. If any goods entered to be warehoused are found by the Officer examining them to be insecurely packed, or to consist of goods required to be duty paid on first importation or to be goods which in his opinion may be injurious to other goods in the warehouse, he may refuse to permit such goods to be warehoused, whereupon the warehousing entry shall be deemed void, and the goods shall be deemed to be unentered and, if they have been removed from the Customs area, they shall be returned thereto without delay by or at the expense of the owner, unless the Comptroller allows them to be entered for use within Trinidad and Tobago forthwith. All goods, the landing or importation of which

* Note that the Narcotic Control Ordinance No. 27 of 1961, makes it an offence to import ganja except under a licence issued by the Minister under that Ordinance.

is prohibited or restricted and which are landed or imported into Trinidad and Tobago shall be forwarded to a State Warehouse and dealt with according to Law: Provided that the Comptroller may permit such goods to remain in a Customs area for such period as he considers proper.

Rents and charges on warehoused goods.

130. All rents and charges on warehoused goods shall be paid to the Comptroller within such time after the 30th June, and 31st December of each year as he may direct, and any rent or charges due when the goods are to be delivered from the warehouse shall be paid before delivery. However, the Comptroller may in his discretion defer the collection of the rent and charges due upon any goods entered by the agents of a ship for want of entry or upon any goods which on the dates mentioned above in any year have been warehoused for less than nine months until such goods are about to be delivered or (in the case of want of entry) are sold by him in accordance with the provisions of the Act and the President may in his discretion remit or reduce the rent or charge due on any goods in any case where he considers it expedient to do so.

Repacking of warehoused goods.

FormC38.

131. Before any warehoused goods are repacked the owner shall submit to the proper Officer in duplicate a request to repack in the Form C38 containing the particulars required thereby and signed by the owner.

Comptroller may refuse or impose conditions for warehouse operations.

132. The Comptroller may refuse to grant any application to repack warehoused goods or may permit repacking, including bottling, blending and mixing of goods, subject to such conditions as he may specify.

Conditions for repacking.

133. The grant of permission to repack warehoused goods shall be conditional upon the owner of such goods observing all the requirements of the proper Officer, including any requirements in regard to opening, removing, marking, stacking, sorting, weighing, measuring and closing the packages in which the goods to be repacked are or are to be contained, and as to the disposal and clearance on payment of duty on any part of such goods.

Rent, etc., to be paid before repacking is permitted.

134. Upon the receipt of the original request to repack containing the Cashier's or other proper Officer's receipt for the rent and charges due, the Officer in charge of the warehouse shall make arrangements for the supervision of the repacking operation.

Account of goods on repacking.

135. An account of the goods as found on completion of any repacking operation shall be certified upon the request of the owner by the Officer in charge of the warehouse in such form as may be most convenient, and a copy thereof given to the owner.

Transfer of warehoused goods.

Form C39.

136. Where the owner of any goods deposited in a warehouse desires to transfer the goods to another person, he and the person to whom it is desired to transfer the goods shall each complete and sign in the appropriate places a form of transfer in the Form C39.

Entry *ex*-warehouse for goods liable to duty. [72/1993].

Form C82.

137. Before any goods may be delivered from a warehouse for use in Trinidad and Tobago, the importer shall complete and submit to the proper Officer a Customs Declarations (Import/Export) in the Form C82 in as many copies as may be required by the Comptroller.

Goods entered for export.

138. No person may enter for consumption within Trinidad and Tobago any goods which have been entered for exportation unless he has first applied to and received from the Comptroller permission to so enter such goods.

Forms required on removal of warehoused goods. [132/1994].

Forms C64, C65, C82.

139. Before any goods are removed from a warehouse for rewarehousing, the owner of the goods shall complete and submit to the proper Officer the following forms:

(a) Form C64 —Bond for removal of warehoused goods;

(b) Form C65—General bond for removal of warehoused goods;

(c) Form C82—The Customs Declaration (Import/Export).

Conditions of removal.

140. Goods delivered for removal from one warehouse to another warehouse or from a warehouse to a Customs area shall be removed by the owner or his agent by such means, at such times, and subject to such conditions as the proper Officer may direct and without delay from such warehouse to the place to which the goods are to be removed and there delivered into the custody of the proper Officer.

Bonds for exportation of warehoused goods. Forms C58, C59, C60, C61.

141. Before any goods are delivered from a warehouse for exportation or shipment as stores, the owner shall enter into a bond in one of the Forms C58 to C61.

Bond for payment of rent.

142. The Comptroller may in his discretion permit any approved person to enter into a bond for payment of warehouse rent in cases where he is satisfied that the time occupied in the process of payment of rent prior to the delivery of any goods from a warehouse would seriously incommode such person. The bond shall be in the Form C66.

Form C66.

Warehoused goods to he properly packaged.

143. The owner of any warehoused goods shall maintain the packages in which they are contained in a proper state of repair. The Comptroller may, in the event of any package becoming unserviceable, transfer the goods contained in such package to another package, and the owner of such goods shall pay to the Comptroller all expenses in connection therewith.

PART X

AUCTION SALES OF GOODS

Auctioneer's bond. Form C69.

144. Where under the Customs Laws any goods are sold by auction, the auctioneer shall enter into a bond in the Form C69 in a sum sufficient to cover the value of the goods to be sold; but where the auctioneer is an Officer of Customs no bond shall be required.

Conditions of sales by auction.

145. Before any sale as mentioned above commences, the auctioneer shall announce that the bids taken will be exclusive of

duty and any rent and charges due to the State, and that any goods sold but not cleared within 14 days from the day of sale will be forfeited according to law. As each lot is put up for sale, he shall announce the amount of rent and charges due and the amount of duty payable, which amounts shall be paid in addition to the amount of the accepted bid.

Auctioneer to certify Sale Book.

146. On the conclusion of any sale as mentioned above, and before leaving the place where the sale takes place, the auctioneer shall give a certificate or correctness in the Auction Sale Book of the particulars of the sale recorded therein, or, in the case of dispute, shall forthwith record full particulars of the matter in dispute in the Auction Sale Book.

Delivery of goods sold at auction.

147. When the auctioneer receives the amount of the purchase price, he shall make and sign an order to the Officer in charge of the warehouse to deliver the goods. The purchaser of the goods shall present the order to the Officer in charge of the warehouse, and pay to the cashier the amount of the duty, rent and charges due. On production of the cashier's receipt for the same, and on surrender of the delivery order (if in order) and on giving a receipt for the goods in the Auction Sale Book to the Officer in charge of the warehouse, the purchaser may take delivery of the goods from the warehouse.

Auctioneer's account.

148. The auctioneer shall deliver to the proper Officer a full account of the goods sold and the prices realised within 21 days of the date of sale, together with the amount received by him for the goods, after deduction of a commission of $7\frac{1}{2}$ per cent of the proceeds and of all expenses of sale approved by the Comptroller.

Owner may receive net proceeds of sale. Form C42.

149. Any person entitled to receive any balance of the proceeds of a sale by auction shall make application to the Comptroller therefor in the Form C42 and shall produce therewith proof to the satisfaction of the Comptroller of his title to such balance.

PART XI

GRANTING OF DRAWBACKS

Places for examination and equipment.

150. Goods intended for drawback shall be presented for examination at one of the following places:

(a) At Port-of-Spain—

(i) The Customs Office at Queen's Wharf;

(ii) That portion of King's Wharf between the eastern end of No. 1 Transit Shed and the western end of No.8 Transit Shed in the King's Wharf Extension;

(b) At San Fernando—

At some portion of the Wharf lying between the Custom House and the north-eastern end of the Steamers' Warehouse;

(c) Generally—

At any other place at which the Comptroller may allow such goods to be presented for examination.

Refund according to actual quantities.

151. No allowance shall be made for breakage, and drawback shall be payable according to the actual quantity of goods exported, or shipped as stores, as the case may be.

Minimum drawback payable. [72/1993].

152. No drawback shall be paid on any goods (other than locally manufactured cigarettes, provided for in regulation 158), unless the drawback claimed in respect of the goods entered on any one export entry exceeds the sum of two dollars.

Certain conditions affecting entitlement.

153. No drawback shall be paid—

(a) on any goods entered for exportation, or shipment as stores, unless they are duly produced to the proper Officer at the approved place of examination prior to shipment and also on board the exporting ship;

Production for examination.

Goods to he identical.

(b) in any case where the Comptroller certifies that he is not satisfied that any package or goods in

respect of which drawback is claimed is identical with the particulars thereof contained in all entries, invoices or other documents relating to such goods, or in the case of imported goods, that the package containing the goods has not (except as permitted by law) been opened, or that the package or the goods have not been tampered with while within Trinidad and Tobago;

Goods to be conveyed direct.

(c) on any goods entered for exportation, or shipment as stores, unless the goods are conveyed direct and without delay from the place of examination on to the exporting ship except where in any particular case the proper Officer permits the goods to be kept in official custody at the expense of the exporter;

No drawback payable on goods of which value has depreciated.

(d) in respect of any goods entered for exportation, or shipment as stores, the value of which in the opinion of the Comptroller, on account of deterioration, has depreciated so as to render the goods unsaleable at a reasonable profit in Trinidad and Tobago, unless the Comptroller in his discretion in any special circumstances otherwise directs;

Samples for testing.

(e) on any goods entered for exportation, or shipment as stores, unless the person presenting the same for examination furnishes the proper Officer with such samples as he may require for purposes of tests or otherwise, and duly assists such Officer in examining and taking an account of the same;

Goods to be exported within one year of importation.

(f) on any goods exported or used on board any aircraft or ship as stores unless the goods are exported or put on board as stores within 12 months of the date of importation thereof unless the President in any special circumstances directs that drawback be paid.

Goods to be borne on content of exporting ship.

154. The Comptroller shall refuse to grant drawback on any goods except the goods are entered in the content of the exporting ship, unless the omission is explained to his satisfaction.

Notice of exportation to be stamped. [72/1993]. Ch. 76:01.

155. The notice of exportation contained in the export entry shall be duly stamped as required by the Stamp Duty Act.

Drawback on ship's stores.

156. Save and except as provided below, a drawback of the full duties paid on the importation of any goods shall be granted on the re-exportation, or shipment as ships' stores thereof, subject to the following conditions and exceptions:

Goods not prohibited.

(a) That the goods are not prohibited by any law or regulation from exportation or from the allowance of drawback;

Goods properly packed or identifiable units.

(b) That the goods at the time of importation are completely enclosed in packages to the satisfaction of the proper Officer, or, if not enclosed, consist of identifiable single units, or, if in bulk, are capable of measurement and/or identification and are measured and/or identified with the particulars shown on the import entry and on the invoices relating thereto;

Goods in original packages.

(c) That all goods imported in packages are re-exported in the same unbroken packages in which they were imported unless such packages were opened and the contents dealt with in such manner as the Comptroller had directed or approved of in any particular case;

Packages secured on importation.

(d) That if in regard to any particular description of goods or any particular consignment the Comptroller so directs, each package or unit shall on importation be marked or secured prior to the delivery thereof to the importer in such manner as the Comptroller may require, and shall be kept so marked and secured until re-exported, or shipped as stores;

Invoices deposited.

(e) The the invoices are deposited with the Comptroller on importation and before the goods are delivered to the importer;

All expences borne by exporter.

(f) That all expenses for giving effect to these Regulations are borne by the persons availing themselves thereof.

Drawback at lower rate of duty.

If in any case the rate of import duty payable on the like kind of goods on the date when any goods are exported, or shipped as stores is less than the rate of import duty actually paid thereon, then drawback shall be calculated according to the lower rate of duty.

Ship's stores on which no drawback payable.

157. No drawback shall be paid on the exportation, or shipment as stores, of any imported goods of the following descriptions:

Animals, living;
Eggs in shell;
Fish, fresh, including fresh fish in cold storage and turtle;
Fruit, fresh;
Hay and chaff;
Honey;
Leather, undressed;
Meat (chilled or frozen) including game and poultry;
Milk, condensed or otherwise preserved containing less than 8 per cent of butter fat;
Spirits—rum;
Tobacco, unmanufactured;
Vegetables, fresh, other than potatoes.

Drawback on cigarettes manufactured locally. [194/1957 19/ 1962 73/1962 188/1978].

158. A drawback shall be paid in respect of imported tobacco used in the manufacture of cigarettes within Trinidad and Tobago at the rate of $6.28 per Kilogram by weight of cigarettes exported from Trinidad and Tobago, or shipped as stores, or deposited in a private warehouse pending exportation or shipment as ships stores, or delivery therefrom, free of duty, for any other purpose approved by the President; but no drawback shall be paid on any shipment of less than six kilograms of cigarettes so exported or deposited in a private warehouse.

Drawback on steel drums manufactured locally.

159. A drawback of the duties paid on the importation of steel used in the manufacture of steel drums for exportation shall be paid subject to the following conditions:

(a) Any person desiring to obtain a drawback of the duties paid on steel imported for the manufacture of steel drums, which are to be subsequently exported from Trinidad and Tobago shall, on the importation of any steel to be used in the making of such drums, pay down to the Comptroller such sum as, in his opinion, represents twice the duty upon such proportion of the steel as is to be used in the manufacture of drums for use within Trinidad and Tobago;

(b) At the end of every calendar year the sum so paid shall be subject to adjustment as follows:

(i) The manufacturer shall submit to the Comptroller a statement setting out such particulars as he requires including the number of drums manufactured, the number of drums exported, the amount of steel used in the manufacture thereof and the amount of the duties paid on steel used in their manufacture;

(ii) The manufacturer shall keep books made out in a manner and with sufficient particulars to enable the Comptroller to satisfy himself of the correctness of the said statement;

(iii) The manufacturer shall pay the expenses of checking the said statement and books and shall, if necessary, provide office accommodation and pay the whole or part of the salary of the Officer deputed for the purpose of checking the statement, books or any matter in connection therewith;

(iv) The Comptroller after satisfying himself of the correctness of the statement shall

calculate the amount of duty that should have been paid (at the full rate of duty for the time being in force) during the calendar year on such proportion of the steel as has not been used in the manufacture of drums for exportation, and shall refund to the manufacturer the difference between the sum paid under paragraph *(a)*, and the sum so calculated;

(v) Should the amount of duty due exceed the amount paid under paragraph *(a)*, the manufacturer shall pay to the Comptroller the amount of the excess;

(vi) The manufacturer shall enter into a bond to the satisfaction of the Comptroller to guarantee the fulfilment of sub-paragraph (v).

Drawbacks on shirts manufactured locally.

160. There shall be granted upon shirts made in and exported from Trinidad and Tobago a drawback of the duties paid in the importation of the cloth used in the making of such shirts, subject to the following conditions:

Samples and particulars to be deposited on importation.

(a) Samples of every different description and quality of cloth to be used in making shirts for exportation on drawback shall be deposited by the manufacturer with the Comptroller, the width of the cloth and all particulars required by the Comptroller being stated on an adhesive label securely affixed to the samples and every such label shall be numbered with a separate number and dated and signed by the manufacturer;

Quantity of cloth used for each size to be notified.

(b) The number of metres and width of each description and quality of cloth to be used for each size of each kind of shirt must be notified by the manufacturer to the Comptroller, and approved by him, and the size, kind of shirt and reference number shall be indelibly marked on each shirt presented for exportation on drawback;

(c) For the purpose of calculating the drawback on each size of each kind of shirt according to the width, description and quality of the cloth used, the Comptroller shall fix average values for the cloth used in the same by reference to paragraphs *(a)* and *(b)*. The values so fixed shall be reviewed, and if necessary, new values fixed as soon as convenient after the 1st July in each year; Average values to be fixed periodically.

(d) All shirts presented for exportation on drawback shall be packed singly in cellophane and the single shirts so packed shall be tied and sealed in bundles of one dozen. The bundles shall be packed in secure wooden boxes, and a packing list in duplicate shall be presented along with the export entry, the packing list being so made out that the classification and value of the cloth used in each shirt could readily be identified by reference to paragraphs *(a)*, *(b)* and *(c)*; Packing for exportation.

(e) The Comptroller may in his discretion vary the conditions prescribed in paragraphs *(a)*, *(b)* and *(d)* in cases where he is satisfied that such variation involves no risk to the revenue; Comptroller may vary conditions.

(f) The provisions of this regulation shall apply to pyjamas and such articles of clothing or underwear as the President may from time to time approve; Similar conditions to apply to pyjamas, etc.

(g) No drawback shall be paid on any cloth used in the manufacture of shirts, pyjamas, underwear or other approved articles of clothing unless the garments are exported within two years of the date on which duty was originally paid on the cloth used in their manufacture. [4/1952].

161. There shall be granted a drawback on hats made in and exported from Trinidad and Tobago of the duties paid by Drawback on hats manufactured locally. [72/1993].

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manufacturers on the hoods imported for making such hats, subject to the following conditions:

(a) An extra copy of the invoice and import entry in respect of each importation of hoods shall be deposited with the Comptroller by the manufacturer;

(b) For the purpose of calculating the drawback, the lowest value of hoods on which duty has been paid by the manufacturer during the three months preceding the date of exportation shall be used; but the Comptroller may vary the basis when he is satisfied that such variation involves no risk of loss of revenue;

(c) Manufacturers shall maintain such records of all importation of hoods and all exportation of hats as may be prescribed by the Comptroller;

(d) No drawback of less than $8.00 shall be paid.

Drawback on brooms manufactured locally. [72/1993].

162. There shall be granted a drawback of the duties paid on imported materials used in the local manufacture of brooms and re-exported from Trinidad and Tobago, subject to the following conditions:

(a) An extra copy of the invoice and import entry in respect of all importations of materials used in the manufacture of brooms shall be deposited with the Comptroller by the manufacturer;

(b) For the purpose of calculating the drawback, the lowest value of materials on which duty has been paid by the manufacturer during the six months immediately preceding the date of exportation shall be used; but the Comptroller may vary this basis when he is satisfied that such variation involves no risk of loss of revenue;

(c) The manufacturer shall keep such records of all importations of materials and all exportations of brooms as may be prescribed by the Comptroller;

(d) No drawback of less than $12.00 shall be paid;

(e) Any costs in connection with the checking of records and verification of the amount of drawback payable shall be borne by the manufacturer.

Drawback on shoes and handbags manufactured locally. [5/1952 72/1993].

163. There shall be granted on shoes and handbags made in and exported from Trinidad and Tobago a drawback of the duties paid on the materials imported for making such shoes and handbags, subject to the following conditions:

(a) The manufacturer shall provide to the satisfaction of the Comptroller a secure storeroom for the deposit of shoes and handbags manufactured by him for export and shall place a lock, of which he shall keep the key, on the door of the storeroom (below called an "approved storeroom"). Any Officer may place a lock, mark or seal on the door of the storeroom; and if such lock, mark or seal be wilfully opened, altered or broken by the manufacturer, his servant or agent, the manufacturer shall incur a penalty of one thousand dollars;

(b) The manufacturer shall give twenty-four hours notice to the Comptroller of his intention to manufacture shoes or handbags for export, and shall lodge with him copies of the invoices and import entries in respect of the materials he intends to use in such manufacture;

(c) Before commencing to manufacture, the manufacturer shall produce all materials intended to be used in the manufacture of the shoes or handbags to an Officer for identification with the relevant invoice and import entry as submitted in compliance with the provisions of paragraph *(b)*;

(d) The manufacturer shall furnish such information as the Comptroller may require with respect to the quantities of imported materials used in the

manufacture for export of shoes and handbags;

(e) When a manufacturer desires to deposit manufactured shoes or handbags in the approved storeroom prior to exportation, he shall make application in writing to the Comptroller for the attendance of an Officer for the purpose of taking an account of the articles which he proposes to deposit in the storeroom. Such application shall state the quantity and description of the goods he intends to deposit;

(f) Upon the taking of such account and deposit of such articles in the approved storeroom, drawback of duties shall be paid in respect of the articles so deposited and secured in the approved storeroom;

(g) When goods deposited in an approved storeroom are required to be packed for exportation, sufficient notice of such operation shall be given by the manufacturer to the Comptroller, and the packing shall be done in the presence of the proper Officer. Packages prepared for export shall not be removed from an approved storeroom unless their contents have been verified by the proper Officer and secured by wire and plumb;

(h) Any such packages for shipment shall be presented to the Shipping Officer at the Docks who will ensure that the wire and plumbs are intact as secured in the approved storeroom;

(i) For the purpose of calculating the drawback, the lowest value of materials on which duty has been paid by the manufacturer during the six months preceding the date of deposit of the manufactured goods in the approved storeroom, shall be used: Provided that the Comptroller may vary this basis when he is satisfied that such variation involves no risk of loss of revenue;

(j) The manufacturer shall keep such records of all importations of materials and all deposits in the approved storeroom and all exportations of shoes and handbags as may be required by the Comptroller;

(k) All costs in connection with Customs supervision, the checking of records and verification of the amount of drawback payable shall be borne by the manufacturer;

(l) No drawback of duties shall be paid under this regulation to any manufacturer where the amount of the drawback would not exceed $8.00.

PART XII

COMMERCIAL SAMPLES (TEMPORARY IMPORTATION)

Duty to be secured and conditions observed.

164. Commercial Travellers who import samples of dutiable goods and who desire to exhibit them in Trinidad and Tobago without payment of duty shall produce to the proper Officer duly authenticated invoices in duplicate, and may either deposit a sum equal to the duty on the samples or, if the Comptroller permits, may enter into a bond in the Form C54 for the payment of duty. Subject to the observance of these conditions and the re-exportation of the samples under Customs supervision after due notice being given to the proper Officer at the export station within three months or such further period as the Comptroller may in any special circumstances allow, no duty shall be charged on the samples, and the bond shall be cancelled, or the amount deposited refunded, as the case may be, on the certificate of the proper Officer that the goods have been re-exported. No samples imported under this regulation may be sold within Trinidad and Tobago except with the prior written consent of the Comptroller and subject to the payment of duty and the observance of such conditions as he may impose.

Form C54.

Definitions. [58/1979].

165. In this Part—

"film" means a single positive cinematograph film of a width not exceeding sixteen millimetres;

"Officer" means the proper Officer of Customs and Excise;

"owned abroad" means owned by a person who in the opinion of the Comptroller is principally resident abroad and whose principal place of business is abroad or by a corporation incorporated abroad whose principal place of business is abroad;

"sample" means any article which is representative of a particular category of goods already produced or is an example of goods the production of which is contemplated, but does not include identical articles brought in by the same importer, or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage.

Importation of goods without payment of duty. [58/1979].

166. (1) Subject to this Part, where any goods, being a commercial sample or an advertising film, are imported into Trinidad and Tobago and the importers satisfy the Comptroller that—

(a) the goods are owned abroad;

(b) the goods—

(i) being a commercial sample, is imported solely for the purpose of being shown or demonstrated free of charge in Trinidad and Tobago to prospective customers for soliciting orders for goods to be supplied from abroad; or

(ii) being an advertising film, consists essentially of photographs (with or without sound track) showing the nature or operation of any product or equipment, already produced or to be produced abroad, which is offered for sale or hire from abroad and its qualities cannot be adequately demonstrated by samples or catalogues, and the film is only suitable and intended for exhibition free of charge to prospective

buyers or hirers of the product or equipment forming the subject matter of the film, and to the general public in Trinidad and Tobago;

(c) the goods are intended to be re-exported;

(d) the goods are capable of identification on re-exportation; and

(e) this Part and such other conditions as may be imposed by the Comptroller are and will be complied with,

the goods may be delivered without payment of duty, and duty shall not be payable so long as the Comptroller continues to be so satisfied.

(2) No film may be delivered without payment of duty, if it is imported in a packet which contains more than one copy of such film or if it forms part of a large consignment of such copies.

Requirement to be satisfied by the importer. [58/1979].

167. The importer shall at the time of importation—

(a) produce the goods to the Officer for examination;

(b) deposit in accordance with the Officer's directions such sum of money or other security as the Officer may require to secure the duty and compliance with this Part; and

(c) allow the Officer to fix to the goods such seals and marks of identification as the Officer considers necessary.

Goods to be used only for the purpose imported. [58/1979].

168. While in Trinidad and Tobago—

(a) the goods—

(i) if it is a sample, shall only be used for the purposes of being shown on demonstration for the soliciting of orders for goods to be supplied from abroad, and if any article is produced during showing or demonstration it shall be destroyed unused or otherwise

disposed of to the satisfaction of the Comptroller; and

(ii) if it is a film, shall only be used for exhibition to prospective buyers or hirers of the product or equipment to be supplied from abroad;

(b) the goods shall not be used in any way for hire or reward, or be shown, demonstrated or exhibited for any charge, direct or indirect;

(c) the goods shall not be sold or offered to be sold or otherwise disposed of;

(d) the goods shall not be altered in any way or have any seals or marks of identification removed therefrom or altered, except as the Officer may allow; and

(e) the goods shall be produced by the importer at any time the Officer so requires.

Keeping of records. [58/1979].

169. The importer shall at any time furnish information, keep and produce records and produce any other documents, relating to the goods and their use in Trinidad and Tobago as the Officer may require.

Time limit for re-exportation. [58/1979].

170. The importer shall re-export the goods from Trinidad and Tobago before the expiration of six months from the date of importation, or within such further period as the Comptroller may in special circumstances allow.

Production of documents and goods upon re-exportation. [58/1979].

171. The importer shall at the time of re-exportation produce the goods and the relevant import documents to the Officer for examination.

Exclusion of prohibited goods. [58/1979].

172. Nothing in this Part authorises the entry of goods the importation of which is prohibited or restricted contrary to such prohibition or restriction.

PART XIII

PROTECTION OF MERCHANDISE MARKS

Information regarding likely breaches of Merchandise Marks Act. Ch. 82:82.

173. Any person who has reason to believe that any goods are about to be imported which, if sold, would be liable to forfeiture under the Merchandise Marks Act, may so inform the principal Officer of the Customs and Excise (hereafter in this Part called the "Officer") at the port of intended importation, and the Officer will act upon information so given in the manner set out below if the informant complies with the following conditions:

(a) he gives to the Officer notice in writing, stating—

(i) the number of packages expected, as far as he is able to state;

(ii) the description of the goods by marks and other particulars sufficient for their identification;

(iii) the name or sufficient indication of the importing ship, or aircraft;

(iv) the manner in which the goods infringe the Merchandise Marks Act;

(v) the expected day of arrival of the ship or aircraft;

(b) he deposits with the Officer a sum sufficient, in the opinion of the Officer, to cover any additional expense which may be incurred in the examination required by reason of his notice.

Procedure on arrival of goods.

174. If, upon arrival and examination of the goods, the Officer is satisfied that there is no ground for their detention, the goods shall be delivered. If he is not so satisfied, he shall decide either to detain the goods, as in a case of detention upon ordinary examination, or to require security from the informant for reimbursing the Comptroller or his Officers all expenses and damages incurred in respect of the detention made on his information and of any consequential proceedings.

Security and bond in case of detention.

175. The security thus required shall be an immediate *ad valorem* deposit of ten per cent on the value of the goods, as fixed by the Officer from the quantities or value shown by the entry; and also subsequently, a bond to be completed within four days in such sum, as the Comptroller requires, not being less than double the value of the goods, with two approved sureties. The *ad valorem* deposit shall be returned upon completion of the bond, and shall not be required if, as an alternative where time permits, the informant prefers to give a like bond before examination upon the estimated value of the goods declared to by him under statutory declaration. If the security is not duly given as required above there shall be no further detention of the goods.

Form of "notice" and "bond". Forms C30, C57A.

176. The "notice" and "bond" required above shall be in Forms C30 and C57A, respectively.

Release of security.

177. The security taken under this Part shall be given up at the following times—

(a) where it is given before examination, and there is no detention, forthwith;

(b) where it is given on detention—

(i) if the forfeiture is completed, either by lapse of time or ultimate condemnation by a Court of Law, then on such completion of forfeiture;

(ii) if the forfeiture is not completed, then—if the goods are released by the Comptroller and no action or suit has been commenced against him or any officer in respect of the detention, then at the expiration of six months from the time of detention; or if the goods are released for failure of proceedings taken for the forfeiture and condemnation thereof under section 220 of the Act, and no action or suit has been commenced against the Comptroller or any

of his Officers, in respect of the detention, then at the expiration of six months from the termination of such proceedings;

(c) if within the periods mentioned above action or suit is commenced, then upon the ultimate conclusion of such action or suit and the fulfilment of the purpose for which the security was given.

Application of Part.

178. This Part applies to transhipment and transit goods as well as goods landed to be warehoused, or for home consumption.

PART XIV

SMALL CRAFT

Authority for drogher to proceed to ship.

179. No licensed drogher may, without the written authority of the proper Officer, put off to any aircraft or ship that has arrived in the waters of Trinidad and Tobago from any place—

(a) in Port-of-Spain, except a place lying between the Eastern extremity of Queens Wharf and the Western extremity of Kings Wharf extension;

(b) in San Fernando and Scarborough, except a place lying between the extremities of the wharf, or from the jetty at the wharf;

(c) at Brighton, except from the pier or any place within one hundred metres on either side of the pier.

Drogher to proceed direct.

180. No licensed drogher having put off to proceed to any aircraft or ship may depart from such aircraft or ship except direct to another aircraft or ship, and, on leaving the final aircraft or ship to which it has proceeded, every such drogher shall return direct to a place within the port from which it had put off, unless the proper Officer otherwise allows.

Drogher may load or discharge at legal quay only.

181. Nothing in regulation 180 authorises any drogher to load or discharge cargo except at an approved place of loading or an approved place of unloading or other place approved by the

Comptroller in accordance with the Customs Laws, or to load or discharge passengers' baggage or ships' stores save in accordance with the regulations relating thereto.

Droghers' and ships' boats.
Ch. 50:07.

182. Regulations 179 and 181 apply to droghers' boats licensed as such and ships' boats employed in the manner permitted by section 5 of the Droghers Act in like manner as they apply to droghers.

Unlicensed boats may not go alongside ship without permit.
Ch. 50:07.
Ch. 50:06.
Ch. 50:08.

183. Except with the written permission of the Comptroller, no ship of less than one hundred tonnes burden, not being licensed as a drogher (except such ship be a drogher's boat licensed as such or a ship's boat employed in the manner permitted by section 5 of the Droghers Act, or a boat propelled by oars carrying or about to carry passengers in accordance with a licence issued under the Harbours Act, or a motor launch licensed under the Motor Launches Act, or a pilot boat engaged in pilotage duties) shall approach within 30 metres of any aircraft or ship that has arrived in the waters of Trinidad and Tobago, unless the master thereof shall be authorised to convey to or from such aircraft or ship having arrived as aforesaid approved articles in accordance with a permit issued under regulations 184 to 191.

Carriage of approved articles by small boats.
Ch. 50:06.
Ch. 50:08.

184. The Comptroller may in his discretion authorise the shipment from and into—

(a) licensed droghers and their boats licensed as such;

(b) boats licensed under the Harbours Act; and

(c) Motor Launches licensed under the Motor Launches Act,

of approved articles (other than cargo, passengers' baggage and ships' stores) on to or from ships which have arrived from any place outside Trinidad and Tobago and are lawfully lying at any port or approved place, under the conditions set out below.

Approved articles.
Ch. 50:07.

185. The articles to which regulations 184 to 191 apply are fruits, vegetables, curios and such other articles (not being cargo,

passengers' baggage or aircraft or ships' stores) as the proper Officer may approve.

Forms of permit. Forms C45. C46, C47, C48. C49, C50.

186. For each drogher, boat or launch in which the articles are to be conveyed, a permit in the appropriate Form C45 to C50 or in such other form as the Comptroller may from time to time direct shall be obtained by the owner from the proper Officer, and shall be carried by the master and produced to any Officer, on demand.

Conditions of permit to be observed.

187. The conditions specified in the permit shall be strictly observed.

Permit does not override master's authority.

188. No permit grants authority to any person to approach or to go alongside or on board any aircraft or ship except with the approval of the master thereof or his agent and in conformity with any other provision of law.

Permit may be cancelled.

189. A permit may be cancelled by the Comptroller at any time.

Regulations additional to Droghers Act. Ch. 50:07.

190. Nothing in regulations 184 to 191 exempts any ship being a drogher, as defined in section 2 of the Droghers Act, from any of the provisions of that Act relating to droghers, and the provisions of these Regulations are supplemental to the provisions of that Act.

Permit to take goods for sale aboard ship alongside to be obtained.

191. Nothing in regulations 184 to 191 permits any person to take any goods on board any aircraft or ship for sale to the passengers or crew if such aircraft or ship is lying alongside any wharf, quay, or jetty. No such goods shall be taken on board any aircraft or ship lying alongside as mentioned above except with the written permission of the Comptroller and subject to such conditions as he may impose.

Boats or launches to island resorts exempt.

192. Nothing in these Regulations restricts any person from using a small open boat or launch plying between Port-of-Spain and Chacachacare or any intermediate places and carrying only charcoal, fish, fruit, coconuts, ground provisions and personal supplies and effects.

PART XV

IMPORTATION FOR MANUFACTURE IN BOND

Interpretation.

193. In this Part

"bonded area" and "bonded factory" mean respectively the area and factory in respect of which entry is made in accordance with regulation 201 and which have been approved by the Comptroller; [11/1952].

"excise warehouse" means a warehouse as defined for the purposes of the Excise (General Provisions) Act; Ch. 78:50.

"manufacturer" means any person who makes or produces or causes to be made or produced in a bonded area or bonded factory goods in the making or production of which raw or semi-manufactured goods imported or delivered from an excise warehouse without payment of Customs or Excise Duty as the case may be, have been used.

A. IMPORTATION

Duty-free admission.

194. Where it is shown to the satisfaction of the Comptroller that any goods are permitted to be imported or delivered from an excise warehouse without payment of duty for use in manufacturing or processing in a bonded area, or bonded factory in Trinidad and Tobago, the conditions specified in this Part shall be observed. [11/1952].

Entry. [11/1952 72/1993]. Form C82, C84.

195. (1) On importation the goods shall be entered in as many copies as may be requested by the Comptroller and the entry shall be in the Form C82. The importer shall declare on the Form C84—

(a) the purpose for which it is intended that the goods will be used;

(b) the name of the bonded factory or bonded area in which the goods will be used;

(c) that the goods will be used solely for the manufacture or process specified;

(d) that on completion of manufacture or processing none of the completed product will be removed

from the bonded factory or bonded area either for (1) exportation or (2) consumption in Trinidad and Tobago until delivery has been authorised by the proper Officer.

(2) Whenever goods liable to *ad valorem* duty are imported, satisfactory documentary evidence as to value shall be produced, and unless copies are available for official certification the original invoices or other documents shall be annexed to the entry.

Security for duty. [11/1952].

196. Every manufacturer shall give such security, by bond or deposit, as the Comptroller may require—

(a) that goods, whether imported or delivered from an excise warehouse for processing or manufacture in Trinidad and Tobago shall be removed, stored and accounted for to his satisfaction; and

(b) for the payment of any duty prescribed by law on such products made from imported materials or materials delivered from an excise warehouse when they are removed for consumption within Trinidad and Tobago.

Import examination. [11/1952 72/1993].

197. (1) The examination of goods imported for manufacture or processing shall be carried out in the bonded area or bonded factory; but should the Comptroller in any special circumstances so allow, examination may be carried out at the place of importation. Any such goods imported by post shall be examined at a post office by the proper Officer unless the Comptroller in special circumstances permits otherwise.

(2) Whenever goods are removed to a bonded area for examination, the proper Officer at the place of importation shall immediately send a copy of the import entry for goods free of duty to the Officer at the bonded area or bonded factory. The goods shall be removed directly from the place of importation to the

bonded area and, if not sealed, shall be accompanied by a Customs guard. Packages shall not be opened or otherwise dealt with except in the presence of, or by the authority of the proper Officer.

(3) Whenever goods are examined at the place of importation or at a post office, a copy of entry duly endorsed and certified by the Officer carrying out the examination shall be sent by him immediately to the Officer in charge of the bonded area to which they are to be removed.

(4) Where goods are of a kind, class or nature which cannot be readily identified, facilities shall be given by the importer thereof for establishing their identity to the satisfaction of the officer by stamping, plumbing, sampling or by such other means as the officer may require.

Locally distilled spirits. [11/1952].

198. Spirits distilled in Trinidad and Tobago which are to be used in the manufacture or processing of products may be removed without payment of excise duty from a warehouse to a bonded factory or bonded area subject to the provisions of the Excise enactments* relating to the removal of spirits.

Accounts. [11/1952].

199. The manufacturer shall keep accounts in a Register in such form as the Comptroller may require showing the receipt and disposal of all goods imported or received from an excise warehouse for manufacture or processing. The accounts shall show the port of importation and ship by which the goods were imported, the date and number of the entry and the quantity and description of the goods together with any marks by which the goods can be identified. In the case of locally distilled spirits received from an excise warehouse, the accounts shall show the place whence received, the date and number of the permit accompanying the spirits and the quantity and strength of the spirits. Whenever the normal records kept by the manufacture for his own information

* Such provisions may be found in—the Excise (General Provisions) Act, Ch. 78:50; the Liquor Licence Act, Ch. 84:10; the Brewery Act, Ch.87:52; and the Spirits and Spirit Compounds Act, Ch. 87:54.

can be satisfactorily used for this purpose, the Comptroller may in his discretion accept such form of accounts and dispense with the use of an official register for keeping the required accounts. The accounts, together with all relative invoices, packing slips, permits or other documents relating to the goods shall be made available by the manufacture for inspection by the proper Officer as and when he may require.

Returns. [11/1952].

200. A return of stocks of materials imported or received from an excise warehouse without payment of duty and of articles produced therefrom shall be submitted by the manufacturer to the Comptroller at the end of each month and a return of total receipts and disposals shall be submitted by him at the end of each calendar year.

Entry of bonded areas and premises. [11/1952]. Form C79.

201. Every manufacturer shall, before he begins his operations, make entry according to Form C79 of all premises, rooms, places and machinery intended to be used by him for his business specifying the purpose for which each room, place and piece of machinery is to be used and the mark by which it is distinguished. The manufacturer shall sign the entry and deliver it to the Comptroller.

Provision of office accommodation and payment of expenses. [11/1952].

202. The manufacturer shall provide proper office accommodation for the use of Officers and all costs in connection with Customs supervision shall be borne by the manufacturer. The manufacturer shall also furnish all apparatus, tools or equipment necessary for the examination weighing or testing of materials or goods used in manufacture or processing.

B. EXPORTATION

Place of examination. [11/1952].

203. Goods entered for exportation shall be examined in the bonded area from which they are to be removed for exportation but the Comptroller may permit examinations to be carried out in such places and under such conditions as he may in any special circumstances consider suitable and necessary.

Notice to pack for export. [11/1952 72/1993] Form C80.

204. Where goods are to be examined at a bonded area, a notice to pack for export, in duplicate, according to Form C80 shall be forwarded in time to reach the proper Officer at least 24 hours before the time of commencement of packing. After the packing the exporter shall produce an export entry in as many copies as may be required by the Comptroller and the original export entry shall be produced by the exporter to the proper Officer at the time of shipment.

Facilities to Officer. [11/1952].

205. Facilities shall be provided by the exporter for the Office to carry out the examination of the goods and for the inspection, if required, of the exporter's books and accounts together with any documents relating to the goods. When the goods are not of a class, nature or kind which can be readily identified, facilities shall be granted by the exporter for establishing their identity to the satisfaction of the Comptroller by stamping, plumbing, sampling or by such other means as he may require.

Despatch of goods and production at shipment. [11/1952].

206. Before delivery from a bonded factory or bonded area all packages shall have affixed thereto a card or a stencil printed thereon in bold characters a notice as follows, "To be produced to the Officer of Customs and Excise at ....." (the place of shipment). The goods shall be produced to the Officer at the place of shipment and may be subject to such further examination as he may require.

Goods not examined at bonded premises, etc. [11/1952 72/1993].

207. When goods have not been examined prior to production at the ship's side or delivery to a post office the exporter shall hand to the Shipping Officer export entries completed and marked boldly "Ship's side Examination" and accompanied by a cancelled "notice to pack".

C. HOME CONSUMPTION

Notice to pack for home consumption. [11/1952]. Form C80.

208. Before delivery from a bonded area or bonded factory of any goods for consumption in Trinidad and Tobago a notice in duplicate to pack for local delivery according to Form C80 shall

be forwarded in time to reach the proper Officer at least 24 hours before the time of commencement of packing. After the packing the manufacturer shall produce the relative Customs or Excise entries in triplicate together with all relevant invoices and other documents as required by the Officer.

Examination. [11/1952].

209. All goods declared for consumption in Trinidad and Tobago shall be examined at the manufacturer's premises prior to duty payment and delivery. The manufacturer shall provide all facilities for the plumbing, weighing, sampling and testing of the goods or materials used in their manufacture.

Duty payment and delivery. [11/952].

210. (1) All entries for duty payment shall be lodged with the proper Officer for checking and verification. Duty shall be collected at the rates fixed from time to time. An order according to Form C81 shall be issued for the delivery from the manufacturers' premises of any completed products on which duty has been paid.

Form C81.

(2) Where Customs duty becomes payable on materials liable to duty *ad valorem* the highest value of the like materials imported by or for the use of the manufacturer during the preceding six months shall be taken for the purpose of assessing duty; but the Comptroller may vary this basis where he is satisfied that such variation will not involve risk of loss of revenue.

PART XVI

MISCELLANEOUS

Signal to be used to stop ships. [319/1950].

211. Where it becomes necessary to stop any ship in the waters of Trinidad and Tobago the following signal shall be used, a beam of light will be directed on the ship and then extinguished. Thereupon there will be flashed the international signal "K", "Stop", in the Morse Code long flash, short flash, long flash. The ship on which this signal is directed will at once stop and stand by to be boarded.

REGULATIONS AS TO FORMS NOT ELSEWHERE PROVIDED FOR

Other forms. [72/1993]. Forms C51, C53, C57, C67, C68, C70, C72. C75, 76.

212. The following forms are prescribed for use as indicated thereby:

C51—Drogher's Licence. (Licence to Navigate Coastwise).

C53—Permit to Transport Tobacco.

C57—Bond for Goods and Machinery Used in Manufacture.

C67—General Bond for securing duty on goods warehoused in a private warehouse or Customs area.

C68—Bond to secure duty on packages reported and not accounted for.

C70—Passenger Manifest.

C72—Want of Entry Slip.

C75—Declaration Regarding Goods Of A Value Exceeding $1,000.00 Liable To *Ad Valorem* Duty.

C76—Declaration Regarding Goods Of A Value Exceeding $1,000.00 Liable To *Ad Valorem* duty.

Bond to be recorded on Customs documents.

213. Whenever a person who has entered into a general bond desires to use the bond for any transaction, he shall write on the relative Customs form "I/We request permission to ship (or remove or as the case may be) the within mentioned goods under General Bond No. ..... dated ..... ," and subscribe his signature thereto.

Fire hazards.

214. No person shall light any match, lamp or fire or shall smoke in any building in a Customs area or warehouse other than the Custom House without the express permission of the Comptroller.

Hours for receiving money at Custom House.

215. Unless the Comptroller in any special circumstances directs an extension of the hours during which money due to be collected by him under the Customs Laws may be received, all such moneys shall be paid to the Cashier at the proper Custom House on Saturdays between the hours of 8.30 a.m. and 2.30 p.m. daily except Saturdays, Sundays and public holidays.

216. All applications shall be addressed to the Comptroller unless a form provides otherwise. Applications to be addressed to the Comptroller.

217. To meet the exigencies of any case to which the Customs Laws or these Regulations may not be conveniently applicable or which is not provided for the Comptroller may permit action to be taken in such form and manner as he may direct. Discretionary powers of Comptroller.

218. The Comptroller may by notification suspend the operation of any of these Regulations. Comptroller may suspend operation of Regulations.

SCHEDULE I

(Regulation 3). [72/1993 60/2007].

LIST OF FORMS

prescribed under sections 263 and 264 of the Customs Act and under regulation 3 of the Customs Regulations

FORM C1. Report of Ship's Stores.

FORM C2. Crew's Stores List.

FORM C3. List of Unmanifested Cargo.

FORM C4. Report.

FORM C5. General Declaration (Outward/Inward).

FORM C6. Ship's Bad Order List.

FORM C7. Application to Amend by Addition.

FORM C8. Application to Amend by Deletion.

FORM C9. Entry Outwards.

FORM C10. Certificate of Rummage.

FORM C11. Account of Goods Loaded by Drogher.

FORM C12. Permit to Discharge Coastwise.

FORM C13. Permit to Discharge into Drogher for Landing Coastwise.

L.R.O. 1/2009

LIST OF FORMS—*Continued*

FORM C14. Loading Licence.
FORM C15. Customs Declaration.
FORM C16. Content—Ship.
FORM C17. Clearance of Ship other than Steamship.
FORM C18. Clearance for Steamship.
FORM C19. ***(Deleted by LN 72/1993).***
FORM C20. ***(Deleted by LN 72/1993).***
FORM C21. Bill of Sight.
FORM C22. ***(Deleted by LN 72/1993).***
FORM C23. Deposit Entry.
FORM C24. ***(Deleted by LN 72/1993).***
FORM C25. Permit to Remove Goods prior to Entry.
FORM C26. Damage Certificate Application.
FORM C27. Application for Refund of Duty.
FORM C28. Permit to Ship Stores.
FORM C29. Drawback and Debenture Application.
FORM C30. Notice of Breach of Merchandise Marks Laws.
FORM C31. ***(Deleted by LN 72/1993).***
FORM C32. Shipping Bill for Local Produce—Aircraft Bunkers.
FORM C33. ***(Deleted by LN 72/1993).***
FORM C34. ***(Deleted by LN 72/1993).***
FORM C35. ***(Deleted by LN 72/1993).***
FORM C36. ***(Deleted by LN 72/1993).***
FORM C37. Permit to Re-Land Goods Shipped for Export.
FORM C38. Request to Repack Warehoused Goods.
FORM C39. Transfer of Warehoused Goods.
FORM C40. ***(Deleted by LN 72/1993).***
FORM C41. Request for and Advice of Removal of Warehoused Goods.
FORM C42. Refund of Part Proceeds of Sale of Goods Warehoused.
FORM C43. Application For Overtime services.
FORM C44. Landing Certificate.

FORM C45. General Permit for Licensed Small Craft to Visit Ships in Harbour of Port-of-Spain.

FORM C46. Special Permit for Licensed Small Craft to Visit Ships in Harbour at Port-of-Spain.

FORM C47. General Permit for Licensed Small Craft to Visit Ships in Harbour at San Fernando and Scarborough.

FORM C48. Special Permit for Licensed Small Craft to Visit Ships in Harbour at San Fernando and Scarborough.

FORM C49. General Permit for Licensed Small Craft to Visit Ships in Harbour at Brighton, Pointe-a-Pierre, Point D'Or and Point Fortin.

FORM C50. Special Permit for Licensed Small Craft to Visit Ships in Harbour at Brighton, Pointe-a-Pierre, Point D'Or and Point Fortin.

FORM C51. Drogher's Licence (Licence to Navigate Coastwise).

FORM C52. Coasting Cargo Book of the Vessel.

FORM C53. Permit to Transport Tobacco.

FORM C54. Bond for the Re-Exportation of Imported Goods Delivered Without Payment of Import Duty.

FORM C55. General Bond for Delivery of Goods Prior to Payment of Duty.

FORM C56. Bond for the Removal of Goods Landed at One Port or Place for Entry at Another Port or Place.

FORM C57. Bond for Goods and Machinery Used in Manufacture.

FORM C57A. Bond of Indemnity for Detention of Goods.

FORM C58. Bond for Exportation.

FORM C59. General Bond for Exportation.

FORM C60. Bond for Shipment of Stores.

FORM C61. General Bond for Shipment of Stores.

FORM C62. Transhipment Bond.

FORM C63. General Transhipment Bond.

FORM C64. Bond for Removal of Warehoused Goods.

FORM C65. General Bond for Removal of Warehoused Goods.

FORM C66. General Bond to Guarantee Payment of Rent.

FORM C67. General Bond for Securing Duty on Goods Warehoused in a Private Warehouse or Customs Area.

LIST OF FORMS—*Continued*

FORM C68.	Bond to Secure Duty on Packages Reported and Not Accounted For.
FORM C69.	Auctioneer's Bond.
FORM C70.	Passenger Manifest.
FORM C71.	Cargo Manifest.
FORM C72.	Want Of Entry Slip.
FORM C73.	***(Deleted by LN 72/1993).***
FORM C74.	***(Deleted by LN 72/1993).***
FORM C75.	Declaration Regarding Goods of A Value Exceeding $1,000
FORM C76.	Declaration Regarding Goods of A Value Exceeding $1,000
FORM C77.	***(Deleted by LN 72/1993).***
FORM C78.	***(Deleted by LN 72/1993).***
FORM C79.	Entry Of Premises.
FORM C80.	Notice To Pack For Home Consumption/Export.
FORM C81.	Delivery Order.
FORM C82.	Customs Declarartion (Import/Export).
FORM C83.	Notification of Query and Referral.
FORM C84.	Declaration in respect of Claims for Treatment under Specific Customs Procedure.
FORM C85.	Statement of Warehouse Rent.
FORM C86.	Bill of Sight covered by Bond.
FORM C87.	Cargo Delivery Note.
FORM C88.	Unaccompanied Baggage Declaration.

FORM C1

(Regulation 9).

TRINIDAD AND TOBAGO

CUSTOMS

REPORT OF SHIP'S STORES

Port of Original/Dupilcate Date of Arrival ....., 20.....

Note. This Form must be completed (in Duplicate) in readiness to be handed to the Customs Boarding Officer who first visits the Vessel.

Ship's Name	Net Registered Tonnage	Port and Country of Registration	Number of Crew	Name of Master and Nationality	Port or Place and Country from which arrived

	Ships Surplus Stores			Crew's Private Stores (*ex* Form C 2).			
	Total Reported	Left out for use *(a)*	Placed under seal ( ) in *(a)*	Total Reported	Placed under seal ( ) in		
					Articles as per Coloumn 1 *(a)*	Other Articles *(a)*	
1	2	3	4	5	6	7	
Tobacco ... ... *kg.*							
Cigars ... ... *kg.*							
Cigarettes ... ... *kg.*							
Spirits ... ... *l*							
Perfumed Spirits ... ... *l*							
Wines ... ... *l*							
Firearms ... ... *No.*							
Ammunition ... ... *No.*							

Live Stock:—	Ship's	Crew's	Owner's name, if property of crew	Description (Sex, Colour, etc.,) of Animals
Dogs ... ... *No.*				
Cats ... ... *No.*				
Swine ... ... *No.*				
Other Animals ... ... *No.*				

* Since the 1950 edition, these forms have been amended by the following:—GN 152/1951, 11/1952, 111/1952, 197/1955, 15/1956, 180/1956, 199/1968, 181/1970, 96/1972, 132/1973, 168/1977, 60/2007 and 265/2007.

Other Dutiable Articles carried in Shops, Kiosks, etc., under seal ( ).	Spirits (Quantitiy in each class of container to be shown)		
		No.	Litres.
	Bottles		
	Jars		
	Demijohns		
	Cask		
	Other*		
	Total ...		

(a) Columns 3, 4, 6 and 7 *Not* to be filled in by Master, but for use of Customs Boarding Officer.

I declare the above particulars to be true.

Date ....., 20.....

Master

I certify having checked the stores as reported herein and have place under seal those so listed. I further certify that I have filled in coloumns 3, 4, 6 and 7.

Date ....., 20.....

Customs Boarding Officer

NOTE—*Original* is to be retained by Customs Boarding Officer: *Duplicate* is to be retained on board by the Master and produced to any Customs Officer on request.

Record of visits, Stores Issued or Received, etc.

Stores issued subsequential to arrival of ship	Bonded Stores received on board subsequential to arrival of ship

Record of coastwise voyage*

* Where a Permit, Loading Licence, or other prescribed form is issued this is to be stated as also the subsequent disposal of such form where it is required to be surrendered to a Customs Officer.

FORM C 2 (Regulation 9).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

CREW'S STORES LIST

Port of

Ship's Name Master's Name

Whence Arrived Date of Arrival

NOTICE

TO MASTERS AND OFFICERS AND CREWS OF VESSELS ARRIVING FROM ABROAD REGARDING GOODS BROUGHT IN AS THEIR PRIVATE PROPERTY.

1. This form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. It must be signed by each member of the crew (including the Master and Officers), who must state opposite his signature the quantity of dutiable articles in his possession. If he has nothing he must state "nil".

2. All articles acquired abroad or during the voyage must be declared.

3. With few exceptions, and usually only under certain circumstances, ALL ARTICLES ARE DUTIABLE when imported into Trinidad and Tobago or the waters thereof. All articles which have not been taken into consumption or use should, therefore, be declared, and penalties avoided.

4. Any dutiable, prohibited, or restricted articles which are the property of any member of the crew, found in the vessel and not declared will be liable to forfeiture and the owner thereof will be liable to prosecution.

5. Members of a crew who remain on a vessel during her stay in port may after declaration be allowed under certain conditions to retain in their possession for their own use on board reasonable quantities of Tobacco, Spirits and other dutiable goods. Such goods MUST NOT BE LANDED, nor may any other article whatever be brought ashore without the written authority of the proper Officer of Customs and Excise, provided that on going ashore for short periods members of crews may have in their possession *bona fide* for their own immediate use no more than 25 grams of tobacco, but no spirits.

6. Members of a crew of whatever rank FINALLY leaving the vessel with their effects are allowed to take ashore, free of duty, FOR THEIR OWN PERSONAL CONSUMPTION, the following quantities of the undermentioned goods, when they form the whole of their unconsumed stores:

Tobacco in any form—200 grams in all; Spirits—500 millilitres in all. Any quantity in excess of the above amounts renders the whole quantity of tobacco or spirits, as the case may be, liable to duty.

7. Surplus stores of the ships, cats, dogs and other feline and canine animals and live stock must be produced to the Customs Boarding Officer first visiting the vessel and must be included in the Report of Ships' Stores (Form C1) and borne on the Ships Report [Form C4 (Ship) and C5 (Aircraft)].

FORM C 2—*Continued*

CREW'S STORES LIST

TO THE COMPTROLLER OF CUSTOMS AND EXCISE.

We, the undersigned Master, Officers and Members of the crew of the ..... from ..... declare that we have in our possession, respectively as our private property, the quantities of goods, and no more, which we have respectively placed opposite our signatures, and we severally undertake that none of the goods shall be landed without authority of the proper Officer of Customs and Excise.

Signature. If any member of the Crew is unable to sign his name, his mark should be witnessed by a responsible Officer of the vessel *(a)*	Particulars of goods declared, and to be included in Report of Ship's Stores (Form C1)								*[To be filled in by the Officer of Customs and Excise]* Particulars of goods placed under seal and to be included in Report of Ship's Stores (Form C1)						
	Rank	Tobacco	Cigarettes	Cigars	Spirits	Perfumed Spirits	Quantity or Number and description of other Goods		Tobacco	Cigarettes	Cigars	Spirits	Perfumed Spirits	Other Goods
1		kg	No.	No.	litres	litres			kg	No.	No.	litres	litres	
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														
							Total (Carried forward)							

[For use of Customs Officer.]

(a) I certify that the foregoing (form contain*) (forms numbered contain*) the names of all the Officers and crew of this ship and, to the best of my knowledge and belief (gives*) (give*) details of all the goods—other than the duly reported surplus stores—brought to this country as their private effects.†

(b) I also certify that I have not brought in my vessel any small packages of merchandise or any addressed packages intended as presents and not borne on the Report. †

* Delete the words that do not apply.

†When more forms than one are required they should be fastened together and numbered consecutively, and the Master's Certificate need only be given on the last.

Signed

Date ....., 20.....

Master.

(Regulation 9).

FORM C 3

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

LIST OF UNMANIFESTED CARGO

List of all Packages or Parcels (other than accompanied Passengers' Baggage) Imported and for which no Bill of Lading has been issued

NOTE—This form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. A "Nil" return is to be given if no packages are to be reported.

Port of Ship's Name

Whence arrived Date of arrival

Mark or Address	Description of Goods	Consignee	How disposed of This column is to be filled in by the Officer of Customs and Excise)

I certify that the above list contained details of all the small packages or parcels (other than accompanied passengers' baggage) brought in the ship and for which no Bill of Lading has been issued.

Date ....., 20.....

Master

Delivered to Me:

Customs Boarding Officer

Date ....., 20.....

I certify having received the above-mentioned goods in

Officer-in-Charge of Station

Date and hour of receipt of goods.

(Regulation 14).

FORM C 4

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

REPORT

Official Number

No.

Date of Arrival....., 20.....

Steam / Sail / Motor

Port of

Voyage No.

Ship's Name	Net Registered Tonnage	Port and Country of Registration	Number of Crew	Name of Master and Nationality	Port or Place and Country from when arrived

Cargo

1 Name or Names of Places where laden for discharge at each port in order of Bill of Lading.*	2 Marks	3 Nos.	4 Bill of Lading No.	5 Number and description of packages and description of Goods and particulars of Goods stowed loose	6 Freight paid On Weight T. Kgs	7 Measure-ment Cubic Metres	8 Name of Consignee	9 For official use only

FORM C 4—*Continued*

STORES (where not separately reported)†

Number of passengers (if any):—*(a)* Remaining in Trinidad and Tobago ...
(b) In transit ... ...
Total ...

(If any wreck or derelict was fallen in with, or picked up, or any casualty to the vessel occurred during the voyage particulars to be stated.)

Pilot's Name:

At what Station Ship lying:

Name and address of Agents appointed for this ship by the Master or Owner:

I/We declare that the above is a just report of the ..... and of her lading, and that the particulars therein inserted are true to the best of my/our knowledge, and that I/we have not broken bulk or delivered any goods out of the said ship since her departure from

Signed and declared this ..... day of ....., 20.....

Master Agent (a).

In the presence of

for Comptroller of Customs and Excise.

* Goods intended for another port in Trinidad and Tobago or for transhipment are to be separately reported, the same particulars being given as in the case of goods consigned to the port of first arrival. Goods which are to remain on board for discharge outside Trinidad and Tobago are also to be separately reported, but, in the case of steamships, the report (except as to rum and other spirits, wines, tobacco, cigars, and cigarettes, which are to be specifically reported, as such) may be in the form "General cargo remaining on board for exportation."

† Where separately reported state "As per stores lists."

(a) Reports of ships other than steamships *must* be signed by the Master.

FORM C 5

(Section 163, Regulations 15, 106).

CUSTOMS

GENERAL DECLARATION (CONTENT–AIRCRAFT) (OUTWARD/INWARD) *

Owner or Operator

Aircraft Flight No. Date

[*Registration marks and nationality.*]

Point of Clearance For entry at

[*Place and Country.*] [*Place and Country*.]

ITINERARY OF AIRCRAFT AND DECLARATION OF HEALTH

Airport	Departure Date	Airport	Departure Date

No. of manifests attached … … { Passenger / Cargo

For official use only
Time of Departure Time of Arrival

Illness (other than airsickness) that has occurred aboard this aircraft during flight

Details of last disinsectisation or sanitary treatment [*Method, place, date and time*]

Animals, birds, insects, bacterial cultures or viruses on board

Plants, unprocessed animal and plant products or fungus cultures (*where required by State of arrival*] on board

CREW MANIFEST

Surname and Initials	Duties on Board	Nationality	Serial No. and Country of Issuance of Licence or Certificate or Passport

Whenever separate Passenger or Cargo Manifests are not attached hereto, the information required below must be furnished.

If no passengers, or no cargo are being carried, insert the word "NONE" in the appropriate Manifest.

PASSENGER MANIFEST

Surname and Initials	From	To	For use by owner or operator only	For official use only

CARGO MANIFEST

Marks and Numbers on Packages	Number and Type of Packages	Nature of Goods	From	To	Gross Weight	For use by owner or operator only	For official use only

I declare that this General Declaration, and all statements and particulars contained therein, and in any attached manifests or stores lists are complete and contain to the best of my knowledge and belief an exact and true account of all:

Crew / Passengers — Embarked on* / Disembarked from*

Cargo / Stores / Mail — Laden on* / Unladen from*

the above aircraft.

Signature

Pilot-in-Command or Authorised Agent

* Delete as necessary.

FORM C 6 (Regulation 53).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

SHIP'S BAD ORDER LIST

Port of

20.....

Name of aircraft or ship

Date of arrival ..... , 20..... , from ..... .

I/We certify that the following packages have been discharged from the above mentioned aircraft/ship* in bad order, and that such damage has not been sustained since the arrival of the aircraft/ship* in Trinidad and Tobago.

Marks and Number	Number and description of packages	Contents	Remarks

Master or Agent

* Delete where not applicable.

(Regulation 24).

FORM C 7

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

APPLICATION TO AMEND BY ADDITION

Port of

THE COMPTROLLER OF CUSTOMS AND EXCISE

I/We request permission to amend the Inward Report/Landing Account/Content Outwards* of the ..... of ....., 20....., by adding the undermentioned packages.

Marks	Nos.	Packages	Marks	Nos.	Packages

Which I/We declare were landed in/exported from* Trinidad and Tobago.

Master or Agent

* Delete where not applicable.

FORM C 8 (Regulation 24).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

APPLICATION TO AMEND BY DEDUCTION

Port of

20.....

THE COMPTROLLER OF CUSTOMS AND EXCISE

I/We request permission to amend the Inward Report/Landing Account/Content Outwards* of the ..... of ....., 20....., by deleting the undermentioned packages.

Marks	Nos.	Packages	Marks	Nos.	Packages

Which I/We declare were landed in/exported from* Trinidad and Tobago.

Master or Agent

* Delete where not applicable.

(Regulation 104).

FORM C 9

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

Port of

ENTRY OUTWARDS

Ship's Name	Name of Port of her registry	Name of country to which she belongs	Tonnage	Master's Name	Port of Destination

Lying at ..... Reported .....,20.....

I, ..., Master of the ship ....., do hereby declare that no imported goods are left at this date on board of the said ship other than the goods and stores whereof particulars are set out below.

Cargo remaining on board:

(b) Stores remaining on board *(a)*:

Certificate of rummage attached.

Date

Master

No objection	Allowed
Date ....., 20.....	Date ....., 20.....
Officer-in-Charge of Inward Station	*for Comptroller of Customs and Excise*

(a) All high duty goods, firearms, ammunition, animals, etc., must be detailed.

(b) Required only in the case of ships other than steamships.

FORM C 10 (Regulation 104).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

CERTIFICATE OF RUMMAGE

I hereby certify that I did this ..... day of ....., 20..... , personally rummage the Ship ....., Master ....., from ....., now lying ....., and to the best of my knowledge no goods remain aboard except those whereof particulars are set out below.

CARGO REMAINING ON BOARD

STORES REMAINING ON BOARD

Out for use	Under Seal

Customs Boarding Officer

(Regulation 57).

FORM C 11

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

ACCOUNT OF GOODS LOADED BY DROGHER

Ex. S.S./MS. Voyage No. ..... Date ....., 20.....

Hatch No. ..... Drogher No. ..... Name ..... Time .....

Marks	Description	Tally	Total

I declare that the above is a true account of all the goods put into the above-mentioned drogher *ex* the above-mentioned ship between the time of its going alongside the said ship and the time of the delivery of this account to the proper Officer of Customs and Excise.

Master or Agent

FORM C 12

(Regulations 26, 30).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

PERMIT TO DISCHARGE COASTWISE

Application and Permit for Aircraft or Ship to proceed to a Port or Place other than the Port of Report

TO THE OFFICER OF CUSTOMS AND EXCISE AT

I, ..., Master/Agent* of the ....., do hereby apply for permission to proceed with the said aircraft/ship* to ....., at a.m./p.m. on ....., 20..... , for the purpose of discharging cargo.

Particulars of cargo in transit are endorsed hereon.

I undertake to pay all expenses incurred including expenses of tallying, escorting, watching and guarding the said ship, its stores and cargo.

Date ....., 20.....

Master or Agent

The above application is granted subject to the observance of the following directions and conditions, *viz*.:

for Comptroller of Customs and Excise.

Cleared with cargo for discharge at ....., as per copy of report attached. The guards boarded are Messrs.

Customs Boarding Officer.

PARTICULARS OF CARGO IN TRANSIT †

I declare the above particulars to be true.

Date ....., 20.....

Master or Agent

*Delete where not applicable.

† To be printed on reverse side.

(Regulation 59).

FORM C 13

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

PERMIT TO DISCHARGE INTO DROGHER FOR LANDING COASTWISE

Application and Permit to Discharge Cargo Ex Ship into a Drogher to be landed at a Port or Place other than the Port of Report.

TO THE OFFICER OF CUSTOMS AND EXCISE AT

I, ..., Master/Agent* of the ship ....., do hereby apply for permission to discharge the mentioned cargo from the said ship into the undermentioned droghers each of which will be furnished with required account of goods loaded by droghers (Form C11) for conveyance to ....., there to be delivered to ....., and I undertake to pay all expenses incurred, including expenses of tallying, escorting, watching and guarding the same.

Master or Agent.

Particulars of Cargo:

Droghers (names and numbers):

Permission granted.

Date ....., 20.....

for Comptroller of Customs and Excise

cleared, Guards Boarded are Messrs.:

Date ....., 20.....

Customs Boarding Officer

*Delete where not applicable.

FORM C 14

(Regulations 25, 105).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

LOADING LICENCE

Application and Loading Licence

*Original/Duplicate**

I request that a Loading Licence be issued to enable the ..... to proceed coastwise for the purpose of loading ....., at .....

Date ....., 20..... .

Master or Agent

A Loading Licence is hereby granted to the master of the ....., to proceed to ....., for the purpose of loading ....., and this licence shall remain in force for ..... days.

This licence is issued subject to the observance of the following conditions:

(a) The duplicate of this licence when completed by the Master as to cargo and stores loaded at is to be delivered to at before clearance.

Cargo remaining on board from the inward voyage:

Cargo landed at this port:

Customs Boarding Officer.

† I declare that I have taken on board at the port of ..... in pursuance of the within Loading Licence Original/Duplicate* the following goods: *viz.*:

CARGO

STORES

Master or Agent

Date ....., 20..... .

NOTE—The duplicate of this licence is to be surrendered after completion to the Officer at the port of loading, and the original is to be attached to the content on clearance by the Master or Agent.

(a) Applicable only in case of a loading licence issued for a port or place at which no Customs Officer is permanently stationed.

* Delete where not applicable.
† To be printed on reverse side.

(Regulation 87)
[60/2007].

FORM C15
Welcome to Trinidad and Tobago
IMMIGRATION/CUSTOMS FORM

COMPLETE SECTIONS A, B & C OF THIS CARD
PLEASE PRINT USING BLACK OR BLUE INK

Admission #

ARRIVAL RECORD (A)

1. Flight# / Vessel Name
2. Boarded At
3. Last Name
4. First Name
5. Middle Name
6. Date of Birth (D D M M Y Y Y Y)
7. Country of Birth
8. Sex M F
9. Marital Status ☐ Single ☐ Married ☐ Other
10. Occupation
11. Passport #
11a. Date of Issue (D D - M M - Y Y)
12. Country of Issue
13. Home Address (Street Address/Apt#)
14. City/Town
14a. State/Province
15. Zip/Postal Code
16. Country
17. Countries visited during last six weeks
18. Intended Address in Trinidad and Tobago (Hotel/Street Address/Apt#, County)
19. City/ Town/ Parish
20. Length of stay ☐☐☐ abroad(resident), in Trinidad and Tobago ☐☐☐ visitor
21. Purpose of Visit [Visitors only]
☐ Vacation ☐ Business ☐ Visiting Friends/Relatives ☐ Honeymoon/ Wedding ☐ Other(Specify)
☐ Study ☐ Meeting/ Convention ☐ Sport
22. Accommodation
☐ Hotel ☐ Guest House ☐ Private Home
☐ Apt/ Villa ☐ Dive/ Eco Lodge ☐ Bed & Breakfast ☐ Other (Specify)

Signature _____ Date: _____

Departure #

DEPARTURE RECORD (B)

Please retain Departure record for presentation upon departure.
1. Flight#/ Vessel Name
2. Port of Final Destination
3. Last Name
4. First Name
5. Middle Name
6. Date of Birth (D D M M Y Y)
7. Sex M ☐ F ☐
8. Passport #
9. Nationality
10. Country of Birth

Signature
Date

NOTICE TO PASSENGER
CUSTOMS DECLARATION (C)

Every passenger, or head of the family travelling together with children under the age of 18, is required to complete Section C

1. Spouse, and children under age 18 accompanying you:

Name	Date of Birth (DD/MM/YY)	Relation

2. Accompanied ☐☐☐ (Checked luggage and Hand luggage) Unaccompanied ☐☐☐ (Luggage sent by Air or Sea freight)

3. I am (We are) bringing:	Yes	No
(a) fruits, plants, cut flowers, vegetables, soil, meat,live animals and organisms, honey, wildlife products, plant material, food, animal products or live birds	☐	☐
(b) pharmaceuticals, narcotics and other illicit drugs, and biological substances	☐	☐
(c) arms, ammunitions, explosives, fireworks, toy guns or other weapons	☐	☐
4. I have (We have) commercial merchandise: (articles for sale, samples used for soliciting orders or goods that are not considered personal effects)	☐	☐
5. I am (We are) carrying currency or monetary instruments over US$5,000.00 or equivalent	☐	☐
6. I am (We are) carrying currency in excess of TT$20,000.00	☐	☐

All Passengers - are entitled to TT$3000.00 duty free allowance per year on personal and household effects, not in commercial quantity as well as passengers 17yrs and over are entitled to 250g tobacco, or Cigarettes not exceeding 200 or Cigars not exceeding 50, or Cigarillos not exceeding 100, and 1.5 litre of spirits or wine.

Visitor - Declare all dutiable articles whether remaining in Trinidad and Tobago, or for subsequent re-export.

(If you are in doubt, declare all items to the Customs Officer)

Description of Articles	$ Value in Currency	For Customs Use only

I certify that all statements I have made in this declaration are true, correct and complete. I understand that failure to make a full declaration is an offence and can result in seizure of the goods, fines and/or imprisonment.

Signature X _____ Date _____

OFFICIAL USE ONLY

Signature of Examining Officer

ID# ☐☐☐☐☐☐

(Regulation 106).

FORM C 16

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

CONTENT—SHIP

Steam / Sail / Motor — Port of

No. Official Number

Voyage No. Date of Departure

Ship's Name	Net Registered Tonnage	Port of Registry and Country to which she belongs	Number of Crew		Name of Master and Nationality	No. of Passengers	Port or Place of Destination	Date of Departure

Bill of Lading No.	Marks	No.	Number and Description of Packages	Description of Goods	Destination	Name of Shipper	Freight paid on		Amount of export Duty if any $	For official use only
							Weight T. Kg.	Measurement Cubic metres		

Goods are to be shown separately under each of the following heads, *viz.*: "Warehoused goods," "Drawback goods," "Transhipment" and "Other goods," each head being sub-divided under the heads "Liable to Export Duty" and "Not liable to Export Duty," and also under the heads "Produce of Trinidad and Tobago, and Re-exports." Particulars of all the stores shipped in Trinidad and Tobago are to be shown under one head "Stores" following the particulars of the cargo. In the case of ships other than steamships exceeding 100 tonnes register the particulars of stores will include all stores remaining on board from the inward voyage.

Cleared by Master/Agents, *viz.*: Examined,

Customs Officer

Dated ....., 20.....

I declare that the above Content is a true account of all goods shipped, or intended to be shipped on board the above-named Ship, and true in all particulars and that all loading and special loading licences for goods loaded at other ports in Trinidad and Tobago are attached and correct.

Signed and declared this ..... day of ....., 20.....

Master or Agent

Before me,

Date of Report.

for Comptroller of Customs and Excise

FORM C 17 (Regulation 110).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

CLEARANCE OF SHIP OTHER THAN STEAMSHIP

Port of

20.....

Master of the Ship ..... of ..... tonnes burden and bound for .....duly entered his vessel on the.....20 and has this day cleared according to law with the cargo, stores, crew and passengers as directed hereunder:

CARGO

Marks and Numbers	No. and description of Packages and Goods

STORES

(a) Remaining on Board from the Inward Voyage

*(b) Loaded in Trinidad and Tobago **

* All drawback and/or warehoused goods are to be separately shown and the total of each class written in words at length.

CREW

	Names	Rank		Names	Rank
1			7		
2			8		
3			9		
4			10		
5			11		
6			12		

FORM C 17—*Continued*

PASSENGER

	Names		Names
1		8	
2		9	
3		10	
4		11	
5		12	
6		13	
7		14	

Examined, compared with Content and found correct.

Searcher

Date ....., 20..... Station

Date ....., 20..... *for Comptroller of Customs and Excise*

FORM C 18

(Regulation 110).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

CLEARANCE FOR STEAMSHIP

To all whom it may concern Port of

20.....

This certifies that ....., Master of the Ship *[Nationality]* ..... of ..... [*Port of Registry*] of .....net registered tonnes navigated with a crew of.....men and having on board ..... passengers having cleared according to law is hereby granted permission to depart for .....

Given under my hand this ..... day of ..... two thousand and .....

for Comptroller of Customs and Excise

FORM C 19

(Deleted By LN 72/1993)

FORM C 20

(Deleted By LN 72/1993)

(Regulations 36, 48).

FORM C 21

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BILL OF SIGHT

Declaration under section 87 of the Customs Act, Ch. 78:01

No. of Bill of Lading
Port of Importation
Importer's Name

Name of Aircraft or Ship	Master's Name	Date of Report	Port or Place whence arrived

Marks and Numbers	Number and Description of Packages, with such information as the Importer is able to give as to Quantity and Value of Goods

I, ... the Importer, or ..... Agent of the Importer, of the Goods above mentioned, do hereby declare that I have not, and that to the best of my knowledge he has not received sufficient Invoice, Bill of Lading, or other advice from which the Quantity, Quality or value of the Goods above mentioned, can be ascertained.

Dated this ..... day of ..... 20.....

Witness *Importer or Agent (1)*

(2) Declared before me this ..... day of ....., 20..... .

for Comptroller of Customs and Excise

NOTE—(1) The Importer or his Agent may examine the above-mentioned goods for the purposes of making entry according to law.

(2) The declaration and signature of the importer or his agent must be attested by the proper Officer, or by a witness whose signature is known to, and who is approved by the Comptroller.

FORM C 22

(Deleted By LN 72/1993)

FORM C 23

(Section 22, Regulation 36).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

DEPOSIT ENTRY

Port of

Depositor

Relative entry (if any) *Number* *Dated* *20.....*

Name of Aircraft or Ship	Master's Name	Date of Report	Port or Place whence arrived

	$	¢.
Permission is requested to deposit the sum of … … (To be stated in words at length. for the following reasons: (PARTICULARS)		
Total $		

No. $ ¢. Deposit received …	I/We declare the above particulars to be true.
Cashier Date....., 20.....	Date this ..... day of ....., 20..... *Depositor*

L.R.O. 1/2009

FORM C 24

(Deleted By LN 72/1993)

(Regulation 50).

FORM C 25

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

PERMIT TO REMOVE GOODS PRIOR TO ENTRY

(Application and Permit to Remove Goods under Bond)

I request to be allowed to remove from this Port to ..... the undermentioned goods *ex* ..... reported ..... 20..... and now lying at ..... the said goods to be delivered into the custody of the proper officer of Customs and Excise at ..... within ..... hours/days from the date hereof:

Marks and Nos.	No. of packages	Description of goods	Landing and delivery account	Receipt and re-examination account
				Brought to account entry No. Date
			Customs Officer Date..... 20.....	*Customs Officer*

Importer or Agent

No objection,

Application granted.
Bond in force.

Officer-in-charge import station

for Comptroller of Customs and Excise

Name and address of carrier

Delivered to ..... for delivery into the care of the proper Officer at within ..... hours/days ..... dated ....., 20..... at ..... a.m./p.m.

Customs Officer

FORM C 26

(Regulation 72).
[72/1993].

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

Voucher No.

O. E. No.

APPLICATION FOR REFUND OF DUTY AND DAMAGE CERTIFICATE APPLICATION

From

To The Comptroller of Customs and Excise, Port-of-Spain.

Date ..... 20.....

I/We herewith apply for a refund to the extent of .....per cent of the duty paid in respect of the following goods, landed in a damaged state, and duty paid on entry No. ..... of ..... 20..... , *ex* s.s ..... of ..... 20..... from.....

Importer

Insurance Certificate

I/We certify that the above goods are covered by insurance with the ..... Company, and that as a result of a survey a claim to the extent of ..... per cent has been allowed in respect of the above-mentioned goods owing to damage.

Insurance Agents

Date ..... 20.....

EXAMINATION OF GOODS

We certify that we have examined the above-mentioned goods and recommended an abatement of ..... per cent as fair and reasonable.

Officer in Charge of Importing Ship

Date ..... 20.....

APPROVAL OF PERCENTAGE OF ABATEMENT

Abatement of ..... per cent approved

for Comptroller

Date ..... 20.....

AMOUNT OF ABATEMENT

I certify that at the approved rate of abatement a refund of ..... dollars and cents as shown on the statement recorded on entry No. ..... of ..... 20..... *ex* s.s ..... is due to the importer.

Officer

Date ..... 20.....

CERTIFICATE OF CHECKING OFFICER

Examined and found Correct

Date ..... 20.....

Accountant

CERTIFICATE OF COMPTROLLER

The duty to be repaid for abatement on account of damage as above-mentioned amounts to ..... dollars and ..... cents ($ .....).

Expiry date ..... 20.....

(2 years from date of payment)

Date ..... 20.....

for Comptroller of Customs and Excise

TREASURY DEPARTMENT

Passed for payment

for Accountant General

Date ..... 20.....

RECEIPT FOR DUTY REPAID

Received from the Accountant General this ..... day of ..... 20..... the sum of ..... dollars and ..... cents in full of the above claim.

Witness of payment.

Importer

FORM C 27

(Regulation 73). [72/1993].

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

APPLICATION FOR REFUND OF DUTY

From

To The Comptroller of Customs and Excise, Port-of-Spain.

Date ..... 20.....

I/We declare that I/We have overpaid and do hereby apply for a refund of duty amounting to ..... dollars and ..... cents in respect of *(a)* ..... entered on entry

No. ..... of ..... 20..... , *Ex* .....reported ..... 20.....

Importer

(a) Insert particulars of the packages, quantity and value of goods.

FORM C 28

(Regulation 94).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

APPLICATION AND PERMIT TO TAKE STORES ON BOARD

From

To The Comptroller of Customs and Excise, Port-of-Spain.

Date ..... 20.....

I/We request permission to ship the undermentioned goods as stores on the aircraft/ship..... bound for ..... tonnes .....; men .....; duration of voyage ..... days.

Master

I certify that the above stores (as amended*) are not excessive.

Customs Boarding Officer

Approved

for Comptroller of Customs and Excise

* To be struck out if application is not amended.

(Regulations 94, 111, 112). [72/1993].

FORM C 29

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

Drawback No.

Customs Officer

DRAWBACK AND DEBENTURE APPLICATION

I, ... of ..... having entered the undermentioned goods, for exportation in the aircraft/ship*..... bound for ..... do hereby apply for a drawback of ..... dollars and .....cents upon the exportation/shipment as stores* of the said goods and upon fulfilment of the prescribed conditions.

I declare the above particulars to be true and that I am entitled to drawback as claimed.

Exporter, or his agent

CERTIFICATE OF CHECKING OFFICER

I certify that the values against which I have placed my initials agree with the particulars on the import entry and that duty was paid thereon accordingly.

Officer, Check Staff

Bond in force.

for Comptroller of Customs and Excise

CERTIFICATE OF SHIPMENT

I certify that the above-mentioned goods have been put on board the ..... in my presence.

Customs Officer

Date ..... 20.....

I certify that I have seen/examined the above-mentioned goods on board the .....that to the best of my knowledge and belief they have been duly exported therein, and that the receipt on board has been acknowledged by the master on the appropriate export entry.

Customs Boarding Officer

CERTIFICATE OF CONTENT

I certify that the goods are duly/not* entered on the content.

Searcher

Date ..... 20.....

CERTIFICATE OF CHECKING OFFICER

Examined and found correct.

Accountant

CERTIFICATE OF COMPTROLLER

The drawback on the goods mentioned in this debenture amounts to ..... dollars and ..... cents.

$

Expiry Date ..... 20.....

(1 year from exportation) *for Comptroller of Customs and Excise*

Date ..... 20.....

TREASURY DEPARTMENT

I declare that the conditions under which drawback is allowed have been fulfilled, that the goods mentioned in this debenture have been actually put on board the ..... for use as stores/exported by the .....* and have not been returned and are not intended to be returned to Trinidad and Tobago, and that at the time of entry and shipping of the said goods I was, and still am, entitled to drawback thereon.

Date ..... 20.....

Exporter

PASSED FOR PAYMENT

Date ..... 20.....

for Accountant General

RECEIPT FOR DUTY REPAID

Received from the Accountant General this ..... day of .....20..... the sum of ..... dollars and ..... cents, in full of the within claim.

$

Exporter

Witness to payment.

* Delete where not applicable.

(Regulation 176).

FORM C 30

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

NOTICE OF BREACH OF MERCHANDISE MARKS LAWS

To the Comptroller, or Principal Officer of Customs and Excise at the port of

I hereby give you notice that the undermentioned goods that is to say, (1) ..... are about to be imported into your port on or about the ..... day or ..... next in the (2) ..... from .....

That such goods are liable to detention and forfeiture being (3)

That Mr. ..... of ..... and Mr. ..... of are prepared to become my sureties in such bond as may be required upon detention of the goods.

And I request that the said goods may be detained and dealt with accordingly.

Dated this ..... day of ..... 20.....

A.B.

(*or agent for*)

NOTE—Mr. ..... refers to ..... his bankers (or) solicitors, and Mr. ..... to his bankers (or) solicitors as to his sufficiency for the penalty of the bond.

(1) Describe the goods, number of packages, marks used and any other particulars necessary for their identification.

(2) Describe the ship, aircraft and give name, or identification.

(3) State how the goods infringe the Act and if the infringement is one as to a forged trade mark protected in a British possession or foreign state, state the possession or State: or if the infringement is one as to place or country of origin, state the name of the place or country falsely used.

FORM C 31

(Deleted By LN 72/1993)

FORM C 32

(Regulation 111).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

SHIPPING BILL FOR LOCAL PRODUCE

AIRCRAFT BUNKERS

EXPORTER'S NAME ..... MONTH ..... 20.....

NAME OF AIRLINE SUPPLIED .....

Name of Aircraft	Day bunkered	LITRES SUPPLIED			Signed and declared true for exporter	Signed for Comptroller of Customs and Excise
		gasolene 100 octane or over	gasolene under 100 octane	Lubri-cating oils		

FORMS C 33, C 34, C 35 AND C 36

(Deleted By LN 72/1993)

(Regulation 118). [72/1993].

FORM C 37

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

PERMIT TO RE-LAND GOODS SHIPPED FOR EXPORT

APPLICATION

Port of

20.....

THE COMPTROLLER OF CUSTOMS AND EXCISE.

Permission is requested to re-land the following goods, *viz.:*

waterborne to be shipped, or shipped for exportation and which it is desired to return ashore for—

(a) free delivery to me/us;

(b) delivery to me/us on payment of duty thereon; or

(c) re-warehoused,

for the following reasons, *i.e.,*

Importer or Agent

Allowed.

for Comptroller

Date ..... 20.....

CERTIFICATE OF RE-LANDING OF GOODS SHIPPED FOR EXPORT ON BOARD AN EXPORTING SHIP BUT NOT LANDED ABROAD†

NOTE—This form is not to be used for re-imported goods, *i.e.,* goods which have left the territorial waters of Trinidad and Tobago, and which (if liable to duty), must be duty paid before delivery, unless the Comptroller otherwise directs.

I, ..., of Customs and Excise at ....., do hereby certify that the goods enumerated in the application and declared to have been exported from ..... by the ..... on the ..... day of ....., 20..... have been re-landed at ..... this day of ....., 20....., with the authority of the Comptroller of Customs and Excise, for—

(a) Free delivery to the shipper;

(b) Delivery to the shipper on payment of duty thereon, *Vide* D.E. No. ..... of ....., 20.....; or

(c) Re-warehoused in the ....., ... *Vide*. .....

Entry No. ..... of, 20.....

Customs Officer

† To be printed on reverse side.

FORM C 38 (Regulation 131).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

REQUEST TO REPACK WAREHOUSED GOODS

Port of

20.....

I request permission to repack the undermentioned goods as shown below:—

Ship ..... Rotation ..... Register ..... Folio .....

Date warehoused .....

Marks	Numbers	From		To
		No. of packages	Description of goods	

No. *Owner*

Rent to..... 20..... Received.

$ ¢.

Cashier

Excise

..... , 20.....

Permission granted.

for Comptroller of Customs and

Date ..... , 20.....

† I certify I have supervised the repacking of the undermentioned goods in the manner shown below:—

Marks	Nos.	No. of packages	Description of goods	How repacked

Further that this transaction is recorded in the Operations Register at folio .....

Also that the original account—Rotation ..... Register ..... Folio ..... has been closed, and a fresh account opened at Rotation ..... Register ..... Folio .....

Officer-in-Charge,

Warehouse

Date ..... , 20.....

†To be printed on reverse side.

L.R.O. 1/2009

(Regulation 136).

FORM C 39

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

TRANSFER OF WAREHOUSED GOODS

Port of

20.....

THE COMPTROLLER OF CUSTOMS AND EXCISE.

Please note that I have this day transferred the undermentioned packages which are deposited in the Warehouse at ....., to ....., of .....

Owner or Authorised Agent of Owner

Ship	Rotation	Register	Folio	Date warehoused	By whom warehoused	Marks and No. of packages	Description of goods

CERTIFICATE OF ACCEPTANCE

I, ..., of ....., hereby certify that as from this date I am the owner of the aforementioned goods and that I undertake to pay when called upon to do so all rent and charges due and accruing thereon.

Entered
Warehouse Officer

Signature of the person to whom transferred or his Authorised Agent

Date ....., 20.....

FORM C 40

(Deleted By LN 72/1993)

FORM C 41

Regulation 139). [72/1993].

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

REQUEST FOR AND ADVICE OF REMOVAL OF WAREHOUSED GOODS

REQUEST ..... No. .....

I request to be allowed to remove from the ..... Warehouse at this Port by virtue of Special/General bond dated ....., 20..... the undermentioned goods, to the Port of ....., there to be warehoused in the ..... Warehouse within ..... days from the date hereof, *viz.:*

Rot Register Folio

Ship	Date of ware-housing	Marks and Nos.	No. and description of packages	Description of goods	Record of Officer's examina-tion

Port of

....., 20.....

Owner of goods or his Agent

Allowed. Bond in force.

Dated ....., 20.....

for Comptroller of Customs and Excise

Locker's Order No.

Rent to ....., 20..... $ c. received

Dated ....., 20.....

Cashier

ADVICE

To the Officer-in-Charge, ... Warehouse, Port of .....

The above goods have this day been forwarded by ....., at ..... a.m./p.m. to your port under bond for re-warehousing and at the time of delivery were in good condition and contained the goods as described and examined above.

Officer-in-Charge,

Dated ....., 20..... *Warehouse*

FORM C 41—*Continued*

RECEIPT AND RE-WAREHOUSING CERTIFICATE †

To the Officer-in-Charge, King's Warehouse,

Port of

I certify that the above packages have been received without loss or diminution and duly re-warehoused—Rot ..... Register ..... Folio .....*Vide* Entry No. .....[*Copy attached*].

Officer-in-Charge,
Warehouse

Dated ....., 20..... Port of .....

† To be printed on reverse side.

(Regulation 149).

FORM C 42

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

REFUND OF PART PROCEEDS OF SALE OF GOODS WAREHOUSED

APPLICATION BY OWNER

Address

Date ....., 20.....

THE COMPTROLLER OF CUSTOMS AND EXCISE.

I/We hereby apply for the balance of the proceeds of sale of the below mentioned goods warehoused on ....., 20....., ex ....., ROT ....., Register ..... Folio ....., and sold at public auction on the ....., 20.....

I/We hereby declare that the goods sold were owned by me/us and that I am/we are entitled to the proceeds applied for.

No objection.

Officer-in-Charge Warehouse *Owner*

Date ....., 20.....

Allowed

for Comptroller of Customs and Excise

Refund voucher issued for ..... dollars and ..... cents ....., 20.....

Officer-in-Charge,
State Warehouse, Port-of-Spain

FORM C 43 (Regulations, Schedule).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

APPLICATION FOR OVERTIME SERVICES

Port-of-Spain,

....., 20.....

THE COMPTROLLER OF CUSTOMS AND EXCISE.

Sir,

Permission is hereby required to—

.....
(Insert nature of work, &c., to be done, and where)
.....

.....

.....

.....

.....

ex/to ..... on .....
(Name of vessel) *(Date)*
at/from ..... to .....
(Date) *(Hour)*

We guarantee all expenses incurred

Yours faithfully,

.....
Master or Agent

Allowed by: .....

Date: .....

(For official use only)

FORM C 43—*Continued*

CHARGES IN RESPECT OF APPLICATION OVERLEAF

AGENT	VESSEL	WHERE

Date	Staff Employed	Services Performed	Time	No. Hours	$ ¢.

Part Charged to: .....

.....

Signature of Officer..... Checked by .....

Index No. ..... Date .....

(Regulation 61).

FORM C 44

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

LANDING CERTIFICATE

This is to certify that the undermentioned goods entered by M ....., were landed at this port. *Ex* ..... Master, from ..... on the ..... day ..... 20.....

Marks and Nos.	No. and description of packages	Description of goods	Quantity	Observations

Correct

Port of .....

Customs Officer

Date ....., 20.....

for Comptroller of Customs and Excise

FORM C 45

(Regulation 186).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT SHIPS IN HARBOUR OF PORT-OF-SPAIN.

**This Permit is not Valid between the Hours of 6.00 p.m. and 6.00 a.m. during which Period a Special Permit is required.*

General Permit for the licensed drogher/boat/launch* ....., to take fruit,* vegetables,* curios,* and ..... to and from vessels lying in harbour at Port-of-Spain.

This general permit is valid until the ..... day of ..... 20.... * during the period 6.00 a.m. to 6.00 p.m. daily, and in the following area only, *viz.:* Port-of-Spain harbour.

Name of Owner of drogher/boat/launch* .....

Address of Owner .....

Name of Master .....

The drogher/boat/launch* shall put off from the Queen's Wharf or St. Vincent Wharf, and any articles whatsoever, which are taken on board must be produced to the proper Officer of Customs between the eastern end of Queen's Wharf and the western end of St. Vincent Wharf before removal to or towards any ship. The master shall keep and produce to any Customs Officer or Guard on demand a book in which he shall enter the date and time of clearance outwards, and a general description of the articles carried, and shall not leave the wharf until the entry has been initialled by a Customs Officer or Guard. Inwards, the drogher, boat, or launch shall always proceed for clearance direct either to the Queen's Wharf, Custom House Landing or the St. Vincent Wharf, as directed below without touching at any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

This permit provides for clearance inwards at the following places:

Queen's Wharf—between the hours 7.00 a.m. and 4.00 p.m.

St. Vincent Wharf between the hours 7.00 a.m. and 4.00 p.m.

Customs House Landing—

On weekdays—From 6.00 a.m. to 7.00 a.m.
4.00 p.m. to 6.00 p.m.
6.00 p.m. to 6.00 a.m.*

On Saturdays, Sundays and public holidays—From 6.00 a.m. to 6.00 p.m.
6.00 p.m. to Midnight.
Midnight to 6.00 am.*

for Comptroller of Customs and Excise

Date ....., 20.....

ENDORSEMENTS†

CLEARED				ENTERED			
Date	Hour	Station	Officer	Date	Hour	Station	Officer

*Issuing Officer to delete and initial words not required.
†To be printed on reverse side.

L.R.O. 1/2009

(Regulation 187).

FORM C 46

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

SPECIAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT SHIPS IN HARBOUR OF PORT-OF-SPAIN

Special Permit for the licensed drogher/boat/launch* ....., to take fruit,* vegetables,* curios,* and ..... to and from the following vessels lying in harbour at Port-of-Spain, *viz.*:

This special permit is valid during the period from ....., on ....., to ....., on....., and in the following area only, *viz.*: Port-of-Spain harbour.

Name of Owner of drogher/boat/launch* .....

Address of Owner .....

Name of Master .....

The drogher/boat/launch* shall put off from ....., and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at .....
before removal to or towards any ship. The master shall furnish the proper Officer or Guard with a list in duplicate of the articles carried, and shall not leave the wharf until the duplicate list has been initialled and returned to him by the Officer or Guard, and he shall produce such list to any Officer or Guard on demand. Inwards, the drogher, boat or launch shall proceed for clearance direct to ....., without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise

Date ....., 20.....

ENDORSEMENTS †

Cleared at ..... a.m./p.m. on ....., 20.....

Customs Officer

Entered ..... a.m./p.m. ....., 20.....

at

Customs Officer

*Issuing Officer to delete and initial words not required.
†To be printed on reverse side.

FORM C 47

(Regulation 187).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT SHIPS IN HARBOUR AT SAN FERNANDO AND SCARBOROUGH

**This Permit is not Valid between the Hours of 6.00 p.m. and 6.00 a.m. during which Period a Special Permit is required.*

General Permit for the licensed drogher/boat/launch* ....., to take fruit,* vegetables,* curios,* and ..... to and from vessels lying at .....

This general permit is valid until the ..... day of ..... 20.... * during the period 6.00 a.m. to 6.00 p.m. daily, and in the following area only, *viz.:*

Name of Owner of drogher/boat/launch* .....

Address of Owner .....

Name of Master .....

The drogher/boat/launch* shall put off from ....., and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at ....., before removal to or towards any ship. The master shall keep and produce to any Customs Officer or Guard on demand a book in which he shall enter the date and time of clearance outwards, and a general description of the articles carried, and shall not leave the wharf until the entry has been initialled by a Customs Officer or Guard. Inwards, the drogher, boat or launch shall always proceed for clearance direct to ....., without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise

Date ....., 20.....

ENDORSEMENTS†

CLEARED				ENTERED			
Date	Hour	Station	Officer	Date	Hour	Station	Officer

*Issuing Officer to delete and initial words not required.
†To be printed on reverse side.

(Regulation 187).

FORM C 48

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

SPECIAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT SHIPS IN HARBOUR AT SAN FERNANDO AND SCARBOROUGH

Special Permit for the licensed drogher/boat/launch* ....., to take fruit,* vegetables,* curios,* and ..... to and from the following vessels lying in harbour at San Fernando/Scarborough,* *viz.*:

This special permit is valid during the period from ....., on ....., to ....., and in the following area only, *viz.*:

Name of Owner of drogher/boat/launch* .....
Address of Owner .....
Name of Master .....

The drogher/boat/launch* shall put off from ....., and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at .....
before removal to or towards any ship. The master shall furnish the proper Officer or Guard with a list in duplicate of the articles carried, and shall not leave the wharf until the duplicate list has been initialled and returned to him by the Officer or Guard, and he shall produce such list to any Officer or Guard on demand. Inwards, the drogher, boat or launch shall proceed for clearance direct to ....., without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise

Date ....., 20.....

ENDORSEMENTS †

Cleared at ..... a.m./p.m. on ....., 20.....

at

Customs Officer *Station*

Entered ..... a.m./p.m. ....., 20.....

at

Customs Officer *Station*

*Issuing Officer to delete and initial words not required.
†To be printed on reverse side.

FORM C 49

(Regulation 187).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT SHIPS IN HARBOUR AT BRIGHTON, POINTE-A-PIERRE, POINT D'OR AND POINT FORTIN

**This Permit is not valid between the hours of 6.00 p.m. and 6.00 a.m. during which period a Special Permit is required.*

General Permit for the licensed drogher/boat/launch* ....., to take fruit,* vegetables,* curios,* and ..... to and from vessels lying at .....

This general permit is valid until the ..... day of ..... 20.... * during the period 6.00 a.m. to 6.00 p.m. daily, and in the following area only, *viz.*:

Name of Owner of drogher/boat/launch* .....

Address of Owner .....

Name of Master .....

The drogher/boat/launch* shall put off from ....., and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at ....., before removal to or towards any ship. The master shall keep and produce to any Customs Officer or Guard on demand a book in which he shall enter the date and time of clearance outwards, and a general description of the articles carried, and shall not leave the wharf until the entry has been initialled by a Customs Officer or Guard. Inwards, the drogher, boat or launch shall always proceed for clearance direct to ....., without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise

Date ....., 20.....

ENDORSEMENTS†

CLEARED				ENTERED			
Date	Hour	Station	Officer	Date	Hour	Station	Officer

*Issuing Officer to delete and initial words not required.
†To be printed on reverse side.

(Regulation 187).

FORM C 50

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

SPECIAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT SHIPS IN HARBOUR AT BRIGHTON, POINTE-A-PIERRE, POINT D'OR AND POINT FORTIN

Special Permit for the licensed drogher/boat/launch* ....., to take fruit,* vegetables,* curios,* and ..... to and from the following vessels lying in harbour at Brighton/Pointe-a-Pierre/Point D'Or/Point Fortin,* *viz.*:

This special permit is valid during the period from ....., on ....., to ....., and in the following area only, *viz.*:

Name of Owner of drogher/boat/launch* .....

Address of Owner .....

Name of Master .....

The drogher/boat/launch* shall put off from ....., and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at .....before removal to or towards any ship. The master shall furnish the proper Officer or Guard with a list in duplicate of the articles carried, and shall not leave the wharf until the duplicate list has been initialled and returned to him by the Officer or Guard, and he shall produce such list to any Officer or Guard on demand. Inwards, the drogher, boat or launch shall proceed for clearance direct to ....., without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise

Date ....., 20.....

ENDORSEMENTS †

Cleared at ..... a.m./p.m. on ....., 20.....

at

Customs Officer *Station*

Entered ..... a.m./p.m. ....., 20.....

at

Customs Officer *Station*

*Issuing Officer to delete and initial words not required.

†To be printed on reverse side.

FORM C 51 (Regulation 213).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

DROGHER'S LICENCE (LICENCE TO NAVIGATE COASTWISE)

No. .....,

Licence is hereby granted to the ....., ...tonnes, ... Master owned by ..... , to trade coastwise, from this date until the thirty-first day of December, 20...., subject to the law regulating the coastwise trade of Trinidad and Tobago.

Dated .....,20.....

for Comptroller of Customs and Excise

(Regulation 28).

FORM C 52

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

COASTING CARGO BOOK OF THE VESSEL , No.

Port
Master

Marks and numbers (if any) of packages	Name of consignor	No. and description of packages. Note: The weight of Tobacco, Cigars and Cigarettes and the quantity of Spirits and Wines is to be shown	Name of consignee	DATE AND HOUR OF		LOADING				DISCHARGE		
				Depart-ure	Arrival	Place	Date and time	Signa-ture of Master and of Clearing Officer	Place	Date and time	Signature of Officer granting permission to discharge

Note.— Tobacco, cigars, cigarettes, wines and spirits, (except spirits, the produce of Trinidad and Tobago, removed under the provisions of the Excise Law or with the permission of the Comptroller of Customs and Excise), and tobacco, the produce of Trinidad and Tobago, accompanied by a permit granted by an authorised officer, may not be shipped for carriage coastwise except at an approved place of loading and in the presence and with the authorisation of the proper Officer of Customs.

FORM C 53

(Section 179, Regulation 212).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

PERMIT TO TRANSPORT TOBACCO

Permission is hereby granted to ....., of ....., to transport .....gross net locally grown tobacco per ..... [*Name of Carrier*]

for Comptroller of Customs and Excise

FORM C 54

(Regulations, 49, 164).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND FOR THE RE-EXPORTATION OF IMPORTED GOODS DELIVERED WITHOUT PAYMENT OF IMPORT DUTY

Know all men by these presents that we ....., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above bounden ..... has imported into Trinidad and Tobago by the ship ..... from ..... certain packages containing ..... (hereinafter called "the said goods") and marked and/or numbered ....., whereon duties of Customs have not been paid; and whereas the above bounden ..... is required to export the said goods within three months of the date hereof or such further period as the Comptroller of Customs and Excise (hereinafter called "the Comptroller") may allow and to produce proof if required to the satisfaction of the Comptroller of the landing of the said goods abroad, or otherwise to pay to the Comptroller the full duties of Customs in respect of so much of the said goods as may not have been re-exported and so proved as stated above:

Now the condition of this obligation is such that if the above bounden ..... pays to the Comptroller the full duties of Customs upon any of the said goods which may not have been re-exported and so proved as staled above, and does not sell or otherwise dispose of any or all of the said goods within Trinidad and Tobago without the written permission of the Comptroller, then in such case this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounded in the presence of
of
Signed and delivered by the above bounded in the presence of
of

Approved:

for Comptroller of Customs and Excise

(Regulations, 49, 70).

FORM C 55

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL BOND FOR DELIVERY OF GOODS PRIOR TO PAYMENT OF DUTY

Know all men by these presents that we ....., of ....., and ....., of .....,are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above bounden ....., intended from time to time to import goods into Trinidad and Tobago:

And whereas it is desirable that the said goods be delivered to the said importer immediately on their being landed and before payment to the Comptroller of Customs and Excise (hereinafter called "the Comptroller") of the duties and charges on such goods:

Now the condition of this obligation is such that if the above bounden ....., delivers to the Comptroller within seventy-two hours of the taking of delivery of goods imported by them into Trinidad and Tobago, proper Customs entries of all such goods so delivered to the satisfaction of the Comptroller and pays to the Comptroller all duties and other charges due to him on such goods, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

of

Signed and delivered by the above bounden in the presence of

of

Approved:

for Comptroller of Customs and Excise

FORM C 56

(Regulations 49, 50).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND FOR THE REMOVAL OF GOODS LANDED AT ONE PORT OR PLACE FOR ENTRY AT ANOTHER PORT OR PLACE

Know all men by these presents that we ....., of ....., and ....., of .....,are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above bounden has given notice to the Comptroller of Customs and Excise (hereinafter called "the Comptroller") of his intention to remove to ....., by ....., the following goods, that is to say:

Now the condition of this obligation is such that if the said goods and every part thereof are duly removed and delivered into the custody of the proper Officer of Customs and Excise at ..... within ..... day/hours from the date hereof, and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller) takes place in the said goods, or in the packages in which the goods are delivered from the time of the delivery thereof to the said ..... under this obligation, until the delivery thereof into the custody of the proper Officer at ..... as mentioned above, and if the above bounden ..... thereupon forthwith deliver to the proper Officer proper Customs entries of all such goods so delivered to the satisfaction of the Comptroller and in the case of goods not warehoused in pursuance of an entry for warehousing forthwith pays to the Comptroller all duties and other charges due to him on such goods, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

of

Signed and delivered by the above bounden in the presence of

of

Approved:

for Comptroller of Customs and Excise

(Regulations 196, 212).

FORM C 57

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND FOR GOODS AND MACHINERY USED IN MANUFACTURE

Know all men by these presents that we ....., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above bounden, ..., desire from time to time to remove to their premises situate at ..... various goods (namely: chemicals, raw materials, manufactured and semi-manufactured goods and other articles and machinery) for the manufacture or processing of ..... in a bonded area or bonded factory situate at ..... without the payment of import duties of Customs;

Now the condition of this obligation is such that if the said goods are used solely in the manufacture or processing of ..... in the above-mentioned bonded area or bonded warehouse or are otherwise accounted for to the satisfaction of the Comptroller of Customs and Excise, then this obligation shall be void but shall otherwise remain in full force.

Signed and delivered by the above bounden in the presence of

of

Signed and delivered by the above bounden in the presence of

of

Approved:

for Comptroller of Customs and Excise

FORM C 57A (Regulation 176).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND OF INDEMNITY FOR DETENTION OF GOODS

Know all men by these presents that we, ..., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above-named ..... has by notice dated the ..... day of ..... informed the Comptroller, or principal Officer of Customs and Excise at ..... that the undermentioned goods, that is to say, ... were about to be imported into the port of ..... contrary to section 45 of the Customs Act, and requested that the said goods should be detained and dealt with according to law. And whereas the said goods arrived in the said port on the ..... day ..... last, and are now detained pursuant to the said notice:

Now the condition of this obligation is such that if the said ..... his heirs, executors and administrators, well and effectually indemnify, save harmless, and keep indemnified the slate, its officers of Customs and Excise and their executors or administrators, from and against all loss, damage or expenses which they may sustain or incur by reason or on account of any detention of the said goods following upon the information contained in such notice and any proceedings consequent upon such detention, then this obligation shall be void but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

Signed and delivered by the above bounden in the presence of

Approved:

for Comptroller of Customs and Excise

(Regulation 141).

FORM C 58

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND FOR EXPORTATION

Know all men by these presents that we ....., of ....., and ....., of .....are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above bounden ....., has given notice of his intention to export to ....., in the ....., the following goods:

Now the condition of this obligation is such that if the said goods and every part thereof are duly exported to, and landed at ..... within ..... from the date hereof and if no alteration or diminution in quantity or quality [except such as may be accounted for to the satisfaction of the Comptroller of Customs and Excise (hereinafter called "the Comptroller")] takes place in the said goods, or in the casks, cases or package in which the goods are delivered, from the time of the delivery thereof to the said ..... under this obligation, until the landing thereof at the said place; and if the said ..... shall in every case in which the Comptroller requires it and within such time as in each case he may allow, produce proof, to the satisfaction of the Comptroller of the due landing of the said goods at the said place, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

Witness

Signed and delivered by the above bounden in the presence of

Witness

Approved:

for Comptroller of Customs and Excise

FORM C 59

(Regulations 111, 141).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL BOND FOR EXPORTATION

Know all men by these presents that we ....., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above bounden ..... has elected to give a General Bond for the due exportation from time to time of such goods as he may have occasion to export from any port of Trinidad and Tobago:

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the above bounden ..... on the proper notice or other approved document for exportation are with all due diligence and despatch duly loaded on board the aircraft or ship for which they have been entered, and are duly exported to and landed at the place or places to and for which they have been entered to be exported:

And if all goods exported under this obligation are so exported and landed within two months of the date when they were entered for exportation, or such further time as the Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller") may allow, and are not landed at any other place or places, or re-landed in Trinidad and Tobago and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller) takes place in any such goods, or in the packages in which they are delivered, from the time of the delivery thereof to the above bounden ..... under this obligation, until the landing thereof at the place or places for which they are entered, and if, in case of dispute as to the shipment or due landing of any goods so entered for exportation the above bounden ..... in every case in which the Comptroller requires it and within such time as in each case he allows, produces proof, to the satisfaction of the Comptroller of the due landing of the said goods in respect of which such dispute has arisen, at the place or respective places for which the goods have been entered to be exported:

And if the above bounden ..... and his agents or servants do not remove, load, ship, or export, or attempt to remove, load, ship, or export, any goods under or by virtue of this obligation or the permission given or implied hereby after he receives notice from the Comptroller that further or additional security is required and until such

FORM C 59—*Continued*

further or additional or larger amount of security is given to the satisfaction of the Comptroller, then this obligation shall be void, but shall otherwise remain in full force.

Signed and delivered by the above bounden in the presence of

Witness

Signed and delivered by the above bounden in the presence of

Witness

Approved:

for Comptroller of Customs and Excise

(Regulations 95, 111, 141).

FORM C 60

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND FOR SHIPMENT OF STORES

Know all men by these presents that we ....., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ..... in the year of Our Lord Two Thousand and .....

Whereas the above bounden ..... intends to load as stores on board the ..... the undermentioned goods, that is to say:

Now the condition of this obligation is such, that if all the said goods are duly loaded on board the ..... , and enumerated in the content of the said ....., and are used as stores on board the said ....., or are otherwise accounted for to the satisfaction of the Comptroller of Customs and Excise; and if the packages containing the goods are not opened, nor any of the goods therein taken out or altered, until the said ..... has left the place of final departure of her intended foreign journey, then this obigation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

Witness

Signed and delivered by the above bounden in the presence of

Witness

Approved:

for Comptroller of Customs and Excise

FORM C 61

(Regulations 95, 111, 141). [72/1993].

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL BOND FOR SHIPMENT OF STORES

Know all men by these presents that we ....., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above bounden intends to remove from time to time goods to be used as stores on board aircraft or ships bound for ports outside Trinidad and Tobago and to load the same on board such aircraft or ships:

Now the condition of this obligation is such, that if all the goods which in pursuance of such intention are delivered from a warehouse or upon which any drawback is allowed on exportation are duly shipped and used as stores on board the aircraft or ships specified on the export entries or other documents for such goods or are otherwise accounted for to the satisfaction of the Comptroller of Customs and Excise, and if the packages containing such goods are not opened nor any of the goods taken out or altered, until the said aircraft or ships have left the port of final departure on their intended foreign voyage, then this obligation to be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

Witness

Signed and delivered by the above bounden in the presence of

Witness

Approved:

for Comptroller of Customs and Excise

(Regulations 43, 95).

FORM C 62

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

TRANSHIPMENT BOND

Know all men by these presents that we ....., of ....., and ....., of .....are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above bounden ..... has given notice of his intention to transfer from the ..... to the ..... for exportation the following goods, that is to say:

Now the condition of this obligation is such that if the said goods and every part thereof duly transferred from the ..... to the ..... and duly exported to, and landed at ..... within ..... from the date hereof; and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller of Customs and Excise hereinafter called "the Comptroller") takes place in the said goods, or in the casks, cases or packages in which the goods are delivered, from the time of the delivery thereof to the said ..... under this obligation, until the landing thereof at the said place; and if the said ..... in case the Comptroller requires it, and within such time as he allows, produces proof to the satisfaction of the Comptroller of the due landing of the said goods at the said place, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

of

Signed and delivered by the above bounden in the presence of

of

Approved:

for Comptroller of Customs and Excise

FORM C 63

(Regulations 43, 95).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL TRANSHIPMENT BOND

Know all men by these presents that we ....., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above bounden ..... has elected to gave a general bond for the due transfer from time to time of such goods as he may have occasion to transfer from an importing aircraft or ship to an exporting aircraft or ship:

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the above bounden ..... on the proper notice or other approved document for transfer as mentioned above are with all due diligence and despatch duly transferred from the aircraft or ship in which the goods were imported to an aircraft or ship to and for which they have been entered to be exported and are duly exported to and landed at the place or places to and for which they have been entered to be exported:

And if the goods transferred and exported under this obligation are so exported to and landed within two months of the date when they were entered for exportation, or such further time as the Comptroller of Customs and Excise (hereinafter referred to as the "Comptroller") allows, and are not landed at any other place, or relanded in Trinidad and Tobago and if no alteration of diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller) takes place in any such goods, or in the packages in which they have been delivered from the time of the delivery thereof to the above bounden ..... under this obligation, until the landing thereof at the place or places to and for which they have been entered to be exported, and if the above bounden ..... in every case in which the Comptroller requires it and within such time as in each case he allows, produces proof, to the satisfaction of the Comptroller of the due landing of the said goods at the place or respective places to and for which they were entered to be exported:

And if the above bounden ..... and his agents or servants do not remove, load, ship or export or attempt to remove, load, ship or export, any goods under or by virtue of this obligation or the permission given or implied hereby after he receives notice from the Comptroller that further or additional security is required until such further or additional or larger amount of security is given to the satisfaction of the Comptroller, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

of

Signed and delivered by the above bounden in the presence of

of

Approved:

for Comptroller of Customs and Excise

L.R.O. 1/2009

(Regulation 139).

FORM C 64

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND FOR REMOVAL OF WAREHOUSED GOODS

Know all men by these presents that we ....., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above bounden ..... has given notice to the Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller") of his intention to remove to ..... by ..... the following goods, that is to say:

Now the condition of this obligation is such that if the said goods and every part thereof are duly removed and delivered into the custody of the proper Officer of Customs and Excise at ..... within ..... hours/days from the date hereof, and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller) takes place in the said goods, or in the packages in which the goods are delivered from the time of the delivery thereof to the said ..... under this obligation, until the delivery thereof into the custody of the proper Officer at ....., then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

of

Signed and delivered by the above bounden in the presence of

of

Approved:

for Comptroller of Customs and Excise

FORM C 65 (Regulation 139).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL BOND FOR REMOVAL OF WAREHOUSED GOODS

Know all men by these presents that we ....., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above bounden ..... has elected to give a General Bond for the due removal from time to time of such goods as he may have occasion to remove from one place to another within Trinidad and Tobago:

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the above bounden ..... on the proper notice or other approved document for removal are with all due diligence removed to and delivered into the care of the proper Officer of Customs at the place or places to and for which they are entered to be removed:

And if all goods removed under this obligation are so removed within such time or respective times as are specified on the proper documents relating thereto and delivered into the care of the proper Officer of Customs and Excise at the place or places to and for which they were entered to be removed and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller of Customs and Excise—hereinafter referred to as "the Comptroller") takes place in any such goods or in the packages in which the goods were delivered, from the time of the delivery thereof to the above bounden ..... under this obligation until the delivery thereof into the care of the proper Officer of Customs and Excise at the place or places to and for which they have been entered to be removed:

And if the above bounden ..... and his agents or servants do not remove or attempt to remove any goods under or by virtue of this obligation or the permission given or implied hereby after he has received notice from the Comptroller that further or additional security is required until such further or additional or larger amount of security is given by the above bounden ..... to the satisfaction of the Comptroller, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

of

Signed and delivered by the above bounden in the presence of

of

Approved:

for Comptroller of Customs and Excise

L.R.O. 1/2009

(Regulation 142).

FORM C 66

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL BOND TO GUARANTEE PAYMENT OF RENT

Know all men by these presents that we ....., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above bounden ..... desires from time to time to remove for exportation goods from warehouse with all convenient speed:

And whereas the Comptroller of Customs and Excise has agreed to permit goods belonging to the above bounden ..... to be delivered from warehouse for exportation without the rent having first been paid, on condition that such rent be paid not later than the day next following that on which any such goods are from time to time delivered from warehouse for exportation:

Now the condition of the above written bond or obligation is such that if the above bounden ..... at any time takes delivery of any goods from warehouse, for exportation without having first paid the full rent due thereon, and there after pays to the Comptroller of Customs and Excise all such rent either on the day when the said goods are delivered, or at latest, on the next following day, then the above written bond or obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

of

Signed and delivered by the above bounden in the presence of

of

Approved:

for Comptroller of Customs and Excise

FORM C 67

(Section 105, Regulation 212)

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL BOND FOR SECURING DUTY ON GOODS WAREHOUSED IN A PRIVATE WAREHOUSE OR CUSTOMS AREA

Know all men by these presents that we ....., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas pursuant to section 2 of the Customs Act, Ch. 78:01, by Notice dated ..... and published as Government Notice No. ..... /19 ....., the premises at ..... were appointed to be a Private Warehouse/Customs Area* for the warehousing of goods without payment of duty on the first entry thereof and the above-named ..... as lesses/occupiers,* are required to give security in the sum of ..... dollars;

And whereas the Comptroller has approved of the said .....as surety of the said .....:

Now the condition of this obligation is such that if the full duties on all goods that may at any time be warehoused or deposited in the above-mentioned premises from time to time be duly paid to the Comptroller of Customs and Excise or if all such goods shall be duly exported then the above written obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

of

Signed and delivered by the above bounden in the presence of

of

Approved:

for Comptroller of Customs and Excise

* Delete where not applicable.

(Regulation 212).

FORM C 68

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND TO SECURE DUTY ON PACKAGES REPORTED AND NOT ACCOUNTED FOR

Know all men by these presents that we ....., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the above bounden ..... from time to time submits to the Comptroller of Customs and Excise (hereinafter called "the Comptroller") reports containing particulars of packages and parcels intended to be landed in Trinidad and Tobago from the ships mentioned in such reports:

And whereas the said ..... from time to time also submits to the Comptroller a landing account showing how many of the packages and parcels mentioned in such reports have been duly unloaded removed and deposited in a Customs area or other place approved by the Comptroller and have been duly entered and cleared therefrom in accordance with the laws or have been produced to the proper Officer of Customs for deposit or have been deposited in a state warehouse in accordance with the provisions of section 86 of the Customs Act:

And whereas by section 68 of the Customs Act the Master or Agent of the ships mentioned in such reports is required to pay to the Comptroller the duty on every package or parcel mentioned in such reports and not duly accounted for in such landing accounts and in addition a penalty of $200.00 in respect of each such package or parcel unless he explains to the satisfaction of the Comptroller the failure to unload, remove and deposit or produce such package or parcel:

Now the condition of this bond or obligation is such that if the above bounden ..... pays to the Comptroller within a period of three months from the respective dates of the said reports, or such further period as the Comptroller in any particular case allows, the full Customs duty payable and the said penalty of $200.00 in respect of each package or parcel mentioned in such reports and not duly unloaded, removed and deposited in a Customs area or other place approved by the Comptroller or not duly entered and cleared therefrom in accordance with Customs laws or has not been produced to the proper Officer of Customs for deposit or not deposited in a state warehouse in accordance with the provisions of section 86 of the Customs Act whenever the failure to do so has not been explained to the satisfaction of the Comptroller, then and in such case this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

of

Signed and delivered by the above bounden in the presence of

of

Approved:

for Comptroller of Customs and Excise

FORM C 69 (Regulation 144).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

AUCTIONEER'S BOND

Know all men by these presents that we ....., of ....., and ....., of ....., are held and firmly bound unto the State in the sum of ..... dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this ..... day of ....., in the year of Our Lord Two Thousand and .....

Whereas the regulations made under the Customs Act provide that before an Auctioneer is entrusted with the sale of goods by auction under the Customs laws he shall first have entered into a bond in a sum to be fixed by the Comptroller of Customs and Excise (hereinafter called "the Comptroller"):

And whereas the said ..... having been employed by the Comptroller to sell or dispose from time to time by public auction of goods under the Customs laws and to account to the Comptroller for the proceeds of such sales is required to give such security by bond in the sum of ..... dollars:

Now the condition of this obligation is such that if the said ..... at all times during his employment as auctioneer well and sufficiently performs all the duties required of him as auctioneer in respect of the receipt and payment of money on behalf of the Comptroller and duly accounts for the same, this obligation shall be void, but otherwise shall continue in full force.

Signed and delivered by the above bounden in the presence of

of

Signed and delivered by the above bounden in the presence of

of

Approved:

for Comptroller of Customs and Excise

(Regulation 212).

FORM C 70

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

PASSENGER MANIFEST

Owner or Operator .....

Aircraft ..... Service No. ..... Date .....
[*Registration marks and nationality*]

Point of Embarkation ..... Point of Disembarkation .....
[Place and Country] *[Place and Country]*

Surname and initials	For use by owner or operator only	For official use only

Prepared by ..... Page ..... of ..... Pages.

(Regulation 106).

FORM C 71

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

CARGO MANIFEST

Owner or Operator .....

Aircraft ..... Flight No. ..... Date .....
[Registration marks and nationality]

Point of Lading ..... Point of Unlading .....
[Place and Country] *[Place and Country]*

Marks and numbers on packages	Number and type of packages	Nature of goods	Gross weight (kilos)	For use by owner or operator only	For official use only

Prepared by ..... Page ..... of ..... Pages.

FORM C 72

(Section 74, Regulations 36, 212).

[72/1993].

[Form C 72—Page 1]

REPUBLIC OF TRINIDAD AND TOBAGO

CUSTOMS

STATE'S WAREHOUSE No. .....

No. .....

PORT OF .....

WANT OF ENTRY SLIP

Rotation No.

.....

Name of Importing Aircraft or Ship .....

Date of Report .....

Whence arrived .....

Date free storage period expired .....

Manifest Page No.	Marks	Nos.	Bill of Lading No.	Number and description of packages and nature of goods (if known) [*See* notes (1) and (2)]	Name of Consignee	*Particulars of measurement, etc., required for Rent Assessment	Observations [*See* notes (3) and (4)]

FORM C 72—*Continued*

[Form C 72—Page 3]

WANT OF ENTRY SLIP No. ..... —*Continued*

Manifest Page No.	Marks	Nos.	Bill of Lading No.	Number and description of packages and nature of goods (if known) [*See* notes (1) and (2)]	Name of Consignee	*Particulars of measurement, etc., required for Rent Assessment	Observations [*See* notes (3) and (4)]

Manifest Page No.	Marks	Nos.	Bill of Lading No.	Number and description of packages and nature of goods (if known) [*See* notes (1) and (2)]	Name of Consignee	*Particulars of measurement, etc., required for Rent Assessment	Observations [*See* notes (3) and (4)]

.....
Officer i/c Manifest Branch Date

Delivered ..... (in words) packages to the State's Warehouse in good order and condition unless otherwise stated.

.....
Officer i/c Transit Shed No.

Received ..... (in words) packages in the State's Warehouse in good order and condition unless otherwise stated.

.....
Officer i/c State's Warehouse No.

NOTE:—(1) Cargo landed in excess to be added to the slip in red ink by the Officer-in-charge Transit Shed.
(2) Cargo not produced by agents to be deleted in red ink by the Officer-in-charge Transit Shed and deletion initialled.
(3) Contents of damaged or pilfered cargo to be detailed by the Officer-in-charge Transit Shed in the "Observations" column.
(4) Cargo constructively received into the State's Warehouse to be so indicated in the "Observations" column by the Officer-in-charge State's Warehouse.

* To be inserted by the Officer-in-charge Transit Shed and verified by Officer-in-charge State's Warehouse on receiving the cargo.

FORMS C 73 AND C 74

(Repealed By LN 72/1993)

(Regulations 37, 212). [72/1993 34 of 1996].

FORM C 75

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

FOR OFFICIAL USE ONLY
Entry and Date

WARNING: Importers are advised to read this form and the notes overleaf carefully before making their declarations. Any person who furnishes any document or makes any statement relating to Customs which is untrue in any material particular is liable to heavy penalties.

DECLARATION REGARDING GOODS OF A VALUE EXCEEDING $1,000

(COMPLETE EITHER THIS FORM OR FORM C 76 IN DUPLICATE AS APPROPRIATE)

CERTIFICATE A

(TO BE COMPLETED BY AN IMPORTER WHO IS NOT AN AGENT, BROKER, DISTRIBUTOR OR CONCESSIONAIRE FOR THE SELLER NOR ASSOCIATED IN BUSINESS WITH HIM)

I, ... hereby declare that
(name of signatory—forename and surname in full)

*1. I am *the* ..... *of* ..... *who is* the importer
[*status of signatory—see note (1)*] *(name of importer)*

of the goods specified in the attached ..... invoice(s) dated
(state how many)

..... and amounting in all to .....
(insert the date of each)

*2. The importer is not an agent or broker for the seller, nor a distributor or concessionaire as defined in note (2) overleaf and is not associated in business with the seller in any of the ways referred to in note (3) overleaf: *and no part of the proceeds of any resale, use or disposal of the goods will accrue either directly or indirectly to the seller or to any person so associated in business with him.*

*3. The importer has purchased the goods unconditionally from ....for the total amount shown on the said invoice(s) *no materials, equipment or services in connection with produciug the goods were provided by or on behalf of the importer,* and no further payment either direct or indirect, with the exception of the charges shown in clause 5 overleaf have been or will be made by the importer in respect of the goods.

4. When making settlement, any necessary conversion of the amount stated above will be at current rate of exchange.
(If settlement is on any other basis or is subject to adjustment on account of fluctuation in the rate of exchange, give particulars and amend this clause as necessary)

5. In addition to the amount stated above, only the charges declared overleaf are payable in connection with the production, purchase, importation or use of the goods, *viz.*:

.....

.....

.....
[*see note (4) overleaf; if no such charges are payable, insert "none"*]

6. The amount shown on the said invoice(s) or other document(s) includes the following items for which I claim that an allowance should be made when arriving at the value for duty, *viz.*:

(if no items are claimed for, this may be left blank)

....
(Date) *(Signature)*

***Any alternatives or which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted. Deletions of two or more lines may be made in the form of a Z with the initials at each end of the deletion.**

N.B.—If a basis of value applicable to this importation has been notified by the Customs Valuation Branch, the importer should ensure that the person completing the entry is aware of it: the basis may, if the importer desires, be indicated below for this purpose.

.....

NOTES

(1) Declarations may be made by—
(a) the actual importer if an individual;
(b) a partner in the case of a partnership;
(c) a director or the secretary in the case of an incorporated company;
(d) any employee duly authorised in writing by one of the above-mentioned persons.

(2) "Distributor" and "concessionaire" mean an importer who has an oral or written agreement with the seller by which direct supplies of goods to other importers in Trinidad and Tobago are restricted or refused.

FORM C 75—*Continued*

(3) Two persons are 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 [section 23(3) of Customs Act, Ch. 78:01].

(4) Examples of charges to be declared in clause 5 are—

Additional expenses incurred in respect of the goods themselves, *e.g.:*

commission or other remuneration;
royalty or licence fees;
tooling or design costs;
cost of materials, equipment or services in connection with producing the goods, provided by or on behalf of the importer;
inspection fees.

Expenses of delivery of the goods, *e.g.:*

packing;
carriage to and charges at port of shipment;
freight;
insurance premium(s);
charges for discharging from ship's hold.

Foreign duties or taxes.

FORM C 76

(Regulations 37, 212). [72/1993 34 of 1996].

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

FOR OFFICIAL USE ONLY
Entry and Date

WARNING: Importers are advised to read this form and the notes overleaf carefully before making their declarations. Any person who furnishes any document or makes any statement relating to Customs which is untrue in any material particular is liable to heavy penalties.

DECLARATION REGARDING GOODS OF A VALUE EXCEEDING $1,000

(COMPLETE EITHER THIS FORM OR FORM C 75 IN DUPLICATE AS APPROPRIATE)

CERTIFICATE B

(TO BE COMPLETED BY AN IMPORTER WHO IS NOT AN AGENT, BROKER, DISTRIBUTOR OR CONCESSIONAIRE FOR THE CONSIGNOR OR IS ASSOCIATED IN BUSINESS WITH HIM)

I, ... hereby declare that
(name of signatory—forename and surname in full)

*1. I am *the* ..... *of* ..... *who is* the importer
[*status of signatory—see note (1)*] *(name of importer)*
of the goods specified in the attached ..... invoice(s) or other documents dated
(state how many)

..... and amounting in all to .....
(insert the date of each)

*2. The importer is
(a) an agent or broker for the consignor;
(b) a distributor or concessionaire as defined in note (2) overleaf;
(c) associated in business with the consignor as defined in note (3) overleaf by reason of .....

*3. *(a)* at the time of importation the goods have been sold to certain persons other than the importer, *viz.* the persons named in the said invoice(s) or document(s) at the prices shown therein *and those persons are not associated in business with the importer or consignor in any of the ways*

FORM C 76—*Continued*

referred to in note (3) overleaf, and no further payment (with the exception of the charges shown in clause 6 below) has been or will he made in respect of the goods:

(b) at the time of importation the goods have not been sold to any person *other than the importer* but have been imported for sale from stock in this country *at the prices set out in the attached document(s);*

The prices set out in the attached documents represent
(give description of selling price)

(c) the goods have been purchased unconditionally by the importer on his own account from ..... for the total amount shown on the said invoice(s), and no further payment either direct or indirect (with the exception of the charges shown in clause 6 below) has been or will be made in respect of the goods; *and no part of the proceeds of any resale, use or disposal of the goods will accrue either directly or indirectly to the seller or to any person associated in business with him in any of the ways referred to in note (3) overleaf.*

*4. *No materials, equipment or services in connection with producing the goods were provided by or on behalf of the importer or his customer.*

5. When making settlement, any necessary conversion of the amount stated above will be at current rate of exchange.
(If settlement is on any other basis or is subject to adjustment on account of fluctuation in the rate of exchange, give particulars and amend this clause as necessary)

6. In addition to the amount stated above, only the charges declared below are payable in connection with the production, purchase, importation or use of the goods, *viz.*:

.....

.....

.....
[*see note (4) overleaf; if no such charges are payable, insert "none"*]

7. The amount shown on the said invoice(s) or other document(s) includes the following items for which I claim that an allowance should be made when arriving at the value for duty, *viz.*:

(if no items are claimed for, this may be left blank)

....
(Date) *(Signature)*

***Any alternatives or words in italics which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted. Deletions of two or more lines may be made in the form of a Z with the initials at each end of the deletion.**

N.B.—If a basis of value applicable to this importation has been notified by the Customs Valuation Branch, the importer should ensure that the person completing the entry is aware of it; the basis may, if the importer desires, be indicated below for this purpose.

.....

NOTES

(1) Declarations may be made by—
(a) the actual importer if an individual;
(b) a partner in the case of a partnership;
(c) a director or the secretary in the case of an incorporated company;
(d) any employee duly authorised in writing by one of the above-mentioned persons.

(2) "Distributor" and "concessionaire" mean an importer who has an oral or written agreement with the seller by which direct supplies of goods to other importers in Trinidad and Tobago are restricted or refused.

(3) Two persons are deemed to he 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 [section 23(3) of Customs Act, Ch. 78:01].

(4) Examples of charges to be declared in clause 6 are—
Additional expenses incurred in respect of the goods themselves, *e.g.:*
commission or other remuneration;
royalty or licence fees;
tooling or design costs;
cost of materials, equipment or services in connection with producing the goods, provided by or on behalf of the importer;
inspection fees.

Expenses of delivery of the goods, *e.g.:*
packing;
carriage to and charges at port of shipment;
freight;
insurance premium(s);
charges for discharging from ship's hold.

Foreign duties or taxes.

FORMS C 77 AND C 78

(Deleted By LN 72/1993)

(Regulation 201).

FORM C 79

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

ENTRY OF PREMISES

I/We (1) ..... of (2)..... do hereby make entry of the premises occupied by me/us namely—

(3).....

for the purpose of carrying on therein the trade or business of a (4) .....

.....

and do hereby further make entry of the undermentioned (5) .....

.....

.....

now in or upon the said premises to be used in connection with the said trade or business for the purpose below assigned thereto, respectively, that is to say:

(1) Name of firm or individual in full.

(2) Street and number of premises.

(3) The description and situation of the premises to be stated with sufficient fullness to ensure identification.

(4) Manufacturer of, &c., as the case may be.

(5) Rooms, places, vessels, utensils, as the case may be.

(6) Here describe the rooms, places, vessels or utensils intended to be used, the marks and numbers by which they are distinguished and the purpose for which used. For example:

No. 1 marked "1" the laboratory facing the road.

No. 2 marked "2" the adjoining room for storing manufactured products.

No. 3 marked "3" the room to the left as you enter for the purpose of storing raw material.

*** Any alternatives which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted.**

FORM C 80

(Regulations 204, 208).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

NOTICE TO PACK FOR HOME CONSUMATION/EXPORT

NAME OF MANUFACTURER .....

ADDRESS .....

NOTICE to reach the Officer at least 24 hours before packing is to commence

To the Officer at.....

Notice is hereby given that on ..... at ..... m., it is intended to pack the undermentioned goods for Home Consumption/Export.

.....
Manufaturer

Date and hour when notice given .....

These goods must be produced to the Officer of Customs and Excise at the time of delivery for Home Consumption or Export

Marks and Numbers	Number and description of packages	Description of Goods	Quantity and/or weight	F.O.B. value $ ¢	Date on which to be delivered/ exported
.....					.....
.....					.....
.....					.....
.....					.....

Particulars of Examination * at manufacturers' premises

at shipment

.....

*Not Sampled

*Samples drawn from ..... and

Correct. Bond in force

*(forwarded to Analyst .....)

*(referred to .....)

.....
Customs and Excise Officer

.....
Date

*Delete as necessary.

L.R.O. 1/2009

(Regulations 55, 210).
[72/1993].

FORM C 81

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

DELIVERY ORDER

To .....

.....

Delivery may be taken of the undermentioned goods duty paid on

Entry No. ..... of .....

Marks and Numbers	Number of packages	Description of Goods	Quantity and/or weight	Invoice value $	¢.	To be delivered to
.....						.....
.....						.....
.....						.....
.....						.....
.....						.....
.....						.....
.....						.....
.....						.....
.....						.....
.....						.....
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.....						.....
.....						.....
.....						.....
.....						.....
.....						.....
.....						.....
.....						.....
.....						.....

.....
Customs and Excise Officer

.....
Date

FORM C 82

REPUBLIC OF TRINIDAD AND TOBAGO
Customs and Excise Division

CUSTOMS DECLARATION

1. Exporter/Consignor No.		2. Regime	For Official Use
		3. No. of Sheets	
		4. No. of Items	
5. Importer/Consignee No.		6. Total No. Pkgs.	7. Transport Document
		8. Country of Consignment	9. Country of Purchase/Sale
		10. Terms of Delivery	11. Terms of Payment / 12. Currency Exch. Rate
13. Declarant No. / Ref.		14. Transacting Bank	Branch No.
		15. State/Private Warehouse	No.
16. Consignee No.		17. TOTAL CIF/FOB	24. TOTAL TAXES THIS DECLARATION (Type / Code / $ / c.)
18. Means of Transport Rotation / Mode / Nat.		23. OTHER CHARGES (Type / $ / c.)	
19. Agent of Carrier No.			
20. Port of Import/Export No.	21. Date of Imp./Exp.		
22. Additional Information:		TOTAL	TOTAL

Item	25. Description of Goods:	26. CPC	27. Commodity Code	28. Net Mass (kgm)	29. Gross Mass (kgm)	
		30. Suppl. Qty. 1	31. Suppl. Qty. 2	32. Adj.	33. Trans.	
	Container (s) No. (s):	34. Freight	35. Insurance	36. Other Costs	37. Customs Value	
	No. of Pkgs. Type Code / Marks and Nos.	38. Duty/Tax Code	39. Duty/Tax Base Amt. Code	40. Rate	41. $ c.	
	42. Lic. No. / 43. Lic. Quantity / 44. Lic. Value					
	45. Country of Origin / 46. Country of Destination	47. Total Duties and Taxes for this Item				
Item	25. Description of Goods:	26. CPC	27. Commodity Code	28. Net Mass (kgm)	29. Gross Mass (kgm)	
		30. Suppl. Qty. 1	31. Suppl. Qty. 2	32. Adj.	33. Trans.	
	Container (s) No. (s):	34. Freight	35. Insurance	36. Other Costs	37. Customs Value	
	No. of Pkgs. Type Code / Marks and Nos.	38. Duty/Tax Code	39. Duty/Tax Base Amt. Code	40. Rate	41. $ c.	
	42. Lic. No. / 43. Lic. Quantity / 44. Lic. Value					
	45. Country of Origin / 46. Country of Destination	47. Total Duties and Taxes for this Item				

48. I/We hereby declare all the particulars on this declaration to be true and that all attached documents refer to the goods as declared.

DECLARATION APPROVED AT .....

..... Date

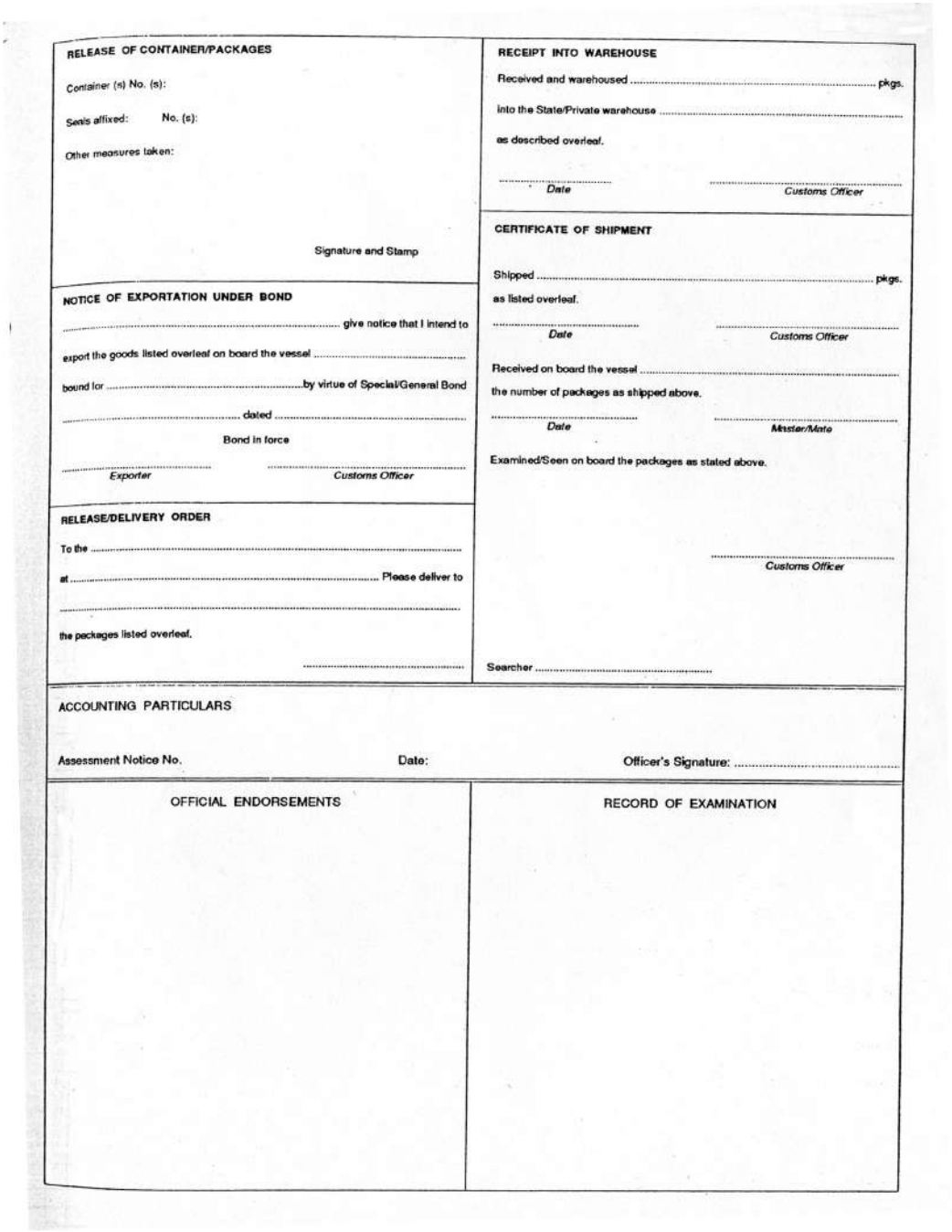
..... Signature of the Declarant/Representative

..... Comptroller of Customs and Excise

WARNING: It is an offence under the Customs Act, Chap. 78:01 to make a false declaration. Severe penalties may be applied in cases where false declarations are made.

L.R.O. 1/2009

FORM C 82—*Continued*



RELEASE OF CONTAINER/PACKAGES

Container (s) No. (s):

Seals affixed: No. (s):

Other measures taken:

Signature and Stamp

NOTICE OF EXPORTATION UNDER BOND

..... give notice that I intend to export the goods listed overleaf on board the vessel .....

bound for .....by virtue of Special/General Bond

..... dated .....

Bond in force

..... *Exporter* ..... *Customs Officer*

RELEASE/DELIVERY ORDER

To the .....

at ..... Please deliver to

.....

the packages listed overleaf.

.....

RECEIPT INTO WAREHOUSE

Received and warehoused ..... pkgs.

into the State/Private warehouse .....

as described overleaf.

..... *Date* ..... *Customs Officer*

CERTIFICATE OF SHIPMENT

Shipped ..... pkgs.

as listed overleaf.

..... *Date* ..... *Customs Officer*

Received on board the vessel .....

the number of packages as shipped above.

..... *Date* ..... *Master/Mate*

Examined/Seen on board the packages as stated above.

..... *Customs Officer*

Searcher .....

ACCOUNTING PARTICULARS

Assessment Notice No. Date: Officer's Signature: .....

OFFICIAL ENDORSEMENTS

RECORD OF EXAMINATION

REPUBLIC OF TRINIDAD AND TOBAGO
Customs and Excise Division

CUSTOMS DECLARATION (Import/Export)

Continuation Sheet No. .....

Form C82
(Regulation 36, 111)

For Official Use

Importer/Exporter: No.

Declarant: No.
Ref.

Registration No.:
Date:
Signature:

Item

25. Description of Goods:

Container (s) No. (s):

No. of Pkgs. Type Code | Marks and Nos.

26. CPC | 27. Commodity Code | 28. Net Mass (kgm) | 29. Gross Mass (kgm)

30. Suppl. Qty. 1 | 31. Suppl. Qty. 2 | 32. Adj. | 33. Trans.

34. Freight | 35. Insurance | 36. Other Costs | 37. Customs Value

38. Duty/Tax Code | 39. Duty/Tax Base Amt. Code | 40. Rate | 41. $ c.

42. Lic. No. | 43. Lic. Quantity | 44. Lic. Value

45. Country of Origin | 46. Country of Destination | 47. Total Duties and Taxes for this Item

Item

25. Description of Goods:

Container (s) No. (s):

No. of Pkgs. Type Code | Marks and Nos.

26. CPC | 27. Commodity Code | 28. Net Mass (kgm) | 29. Gross Mass (kgm)

30. Suppl. Qty. 1 | 31. Suppl. Qty. 2 | 32. Adj. | 33. Trans.

34. Freight | 35. Insurance | 36. Other Costs | 37. Customs Value

38. Duty/Tax Code | 39. Duty/Tax Base Amt. Code | 40. Rate | 41. $ c.

42. Lic. No. | 43. Lic. Quantity | 44. Lic. Value

45. Country of Origin | 46. Country of Destination | 47. Total Duties and Taxes for this Item

Item

25. Description of Goods:

Container (s) No. (s):

No. of Pkgs. Type Code | Marks and Nos.

26. CPC | 27. Commodity Code | 28. Net Mass (kgm) | 29. Gross Mass (kgm)

30. Suppl. Qty. 1 | 31. Suppl. Qty. 2 | 32. Adj. | 33. Trans.

34. Freight | 35. Insurance | 36. Other Costs | 37. Customs Value

38. Duty/Tax Code | 39. Duty/Tax Base Amt. Code | 40. Rate | 41. $ c.

42. Lic. No. | 43. Lic. Quantity | 44. Lic. Value

45. Country of Origin | 46. Country of Destination | 47. Total Duties and Taxes for this Item

Item

25. Description of Goods:

Container (s) No. (s):

No. of Pkgs. Type Code | Marks and Nos.

26. CPC | 27. Commodity Code | 28. Net Mass (kgm) | 29. Gross Mass (kgm)

30. Suppl. Qty. 1 | 31. Suppl. Qty. 2 | 32. Adj. | 33. Trans.

34. Freight | 35. Insurance | 36. Other Costs | 37. Customs Value

38. Duty/Tax Code | 39. Duty/Tax Base Amt. Code | 40. Rate | 41. $ c.

42. Lic. No. | 43. Lic. Quantity | 44. Lic. Value

45. Country of Origin | 46. Country of Destination | 47. Total Duties and Taxes for this Item

Signature of Declarant ..... *Date* .....

WARNING: It is an offence under the Customs Act, Chap. 78:01 to make a false declaration. Severe penalties may be applied in cases where false declarations are made.

L.R.O. 1/2009

FORM C 83

(Schedule 1). [72/1993].

REPUBLIC OF TRINIDAD AND TOBAGO
Customs and Excise Division

NOTIFICATION OF QUERY AND REFERRAL
(to be returned with corrected declaration)

Form C83
(Schedule I)

DECLARATION NO. AND DATE:	REGIME CODE:
DECLARANT'S NAME: NO.	REF.

REFERRALS

The above mentioned Declaration has been referred to the Authority/Authorities indicated below for certification.

QUERIES

The following query/queries is/are submitted for your attention. Where the Declaration is re-made, this notification must be attached.

BOX NO.	QUERY	FOR OFFICIAL USE

Comptroller of Customs and Excise *Date of Receipt* *Signature of Declarant/Representative*

Date Relodged .....

Comptroller of Customs and Excise

FORM C 84

(Schedule 1).
[72/1993].

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

DECLARATION IN RESPECT OF CLAIMS FOR TREATMENT UNDER SPECIFIC CUSTOMS PROCEDURES

CUSTOMS DECLARATION NO. AND DATE:	REGIME CODE:
DECLARANT'S NAME: NO. REF.	
IMPORTER/EXPORTER: NO.	

	CPC	DECLARATION	FOR OFFICIAL USE
Item			
Item			
Item			
Item			

L.R.O. 1/2009

FORM C 84—*Continued*

	CPC	DECLARATION	FOR OFFICIAL USE
Item			
Item			
Item			
Item			

....
Signature of Declarant/Representative *Date* *Comptroller of Customs and Excise*

FORM C 85

(Schedule 1).
[72/1993].

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO
Customs and Excise Division

STATEMENT OF WAREHOUSE RENT

CUSTOMS DECLARATION NO. AND DATE:	REGIME CODE:
NAME OF WAREHOUSE:	NO.
PERIOD: From:	To:

Item	Rot.	Reg.	Fol.	Original Document		Number of Pkgs.	Measurement	Number of periods	Rate per period	Amount $	¢.
				Number	Date						

(Regulation 36).
[72/1993].

FORM C 86

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO
Customs and Excise Division

BILL OF SIGHT COVERED BY BOND

(to secure all duties and taxes)

PORT OF ..... Document No.: .....

To the Comptroller of Customs and Excise,

I/We hereby apply for permission to make Provisional Entry of the undermentioned item(s) for the following reasons:

....
Bond No. *Date* *Signature of Declarant*

GENERAL DESCRIPTION OF ITEM(S)	DUTY/TAX LIABILITY			
	DUTY/TAX	CODE	AMOUNT	
			$	¢.
DECLARANT No.	Date of Importation	TOTAL		
IMPORTER No.		MEANS OF TRANSPORT	ROTATION MODE NAT	

BOND IN FORCE: ....
Customs Officer *Comptroller of Customs and Excise*

Notes: (i) All duties and taxes to which the items entered are liable must be stated in the Duty/Tax Liability column. Any relief from duties and/or taxes will be entertained only when PERFECT ENTRY is made for the items concerned, that is, when this document is adjusted.

(ii) If invoices are tendered with this document, then the CIF Value for Customs must be stated in the box labelled "GENERAL DESCRIPTION OF ITEM(S)" and a worksheet attached.

RECORD OF EXAMINATION

(Regulation 55).
[72/1993
6/1994].

FORM C 87

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO
Customs and Excise Division
Original/

Customs and Excise No. .....

CARGO DELIVERY NOTE

(*To be produced to Customs and Excise official at exit gate or point*)

TO: THE IMPORTER/CUSTOMS BROKER/CLERK
Port of Entry .....
Shed/Warehouse No.: .....
Name of Importer .....
Delivery Granted to (Name of Importer) .....
B/L., AWB. No.: .....
Entered on Customs Entry Nos.: .....
.....
.....

Marks and Nos.	*Container Nos./ No. of Pkgs.*	*Seal/Lock No.*	*Description of Goods*
.....			
.....			
.....			

Destination of Cargo (State Street, No. etc.) .....
.....
.....

Signature of Officer authorising delivery (Name in Block Letters) *Date*

.....

Signature of Customs Broker/Clerk *Customs Broker/Clerk Licence No.* *Date*

.....

Vehicle Driver Name *Driving Permit No.* *Vehicle No.*

.....

Checked and found correct: .....
Signature of Customs and Excise Officer (Name in Block Letters) *Date*

REPUBLIC OF TRINIDAD AND TOBAGO

FORM C 88

[60/2007
265/2007].

UNACCOMPANIED BAGGAGE DECLARATION FORM

To be completed by every passenger who has baggage or household effects arriving later. When checked by the Officer who examines the accompanied baggage this form will be returned to the passenger for presentation as the clearing document when the unaccompanied baggage arrives.

Name of Passenger .....
(in block letters)

Name of Aircraft or Ship
on which passenger arrives .....Date of Arrival .....

Address in Trinidad and Tobago .....

No. of packages of
unaccompanied baggage .....
(words) *(figures)*

Contents .....

Dutiable goods
(*see* Passenger
Declaration Form)

	VALUE OR QUANTITY	DUTY	VAT	TOTAL
.....				
.....				
.....				
.....				
Particulars to be				
Verified by				
Officer in Cargo Bond				

I hereby declare that the above is a true and correct account of the baggage and household effects which I have arranged to have sent to me and I make this declaration with the knowledge that failure to declare any dutiable goods or the making of any false statement in regard thereto will subject me to penalties and render the articles together with everything packed therewith, liable to forfeiture.

Dated ..... 20 ..... Signature .....

FORM C 88—*Continued*

OFFICIAL DATE STAMP	Accepted The following personal exemptions have already been given: .... *Proper Officer* Date .....

.....Packages as above arrived by Air/Sea ..... on .....

Duties and taxes paid on entry No. ..... dated .....

Verified

....
Proper Officer *Supervisor*

Date .....

Tariff Exemption in respect of Unaccompanied Baggage and Household Effects

Baggage and household effects, imported within two months after the arrival of a passenger, or within such further period as the Comptroller shall in the circumstances deem reasonable, provided that the articles would have been exempted from import duty under item 6*(a)*-6*(b)* of the Second Schedule.

PACKAGES (STANDARD CAPACITIES) NOTIFICATION

G. 21.12.39.

made under section 28

Citation.

1. This Notification may be cited as the Packages (Standard Capacities) Notification.

Specification of standard capacities.

2. The standard capacities for bottles, jars, or similar receptacles containing spirits and wines in quantities within the limits set out below are specified as follows:

(a) In respect of brandy, rum and whisky—

(i) 750 millilitres, if exceeding 560 millilitres, but not exceeding 750 millilitres;

(ii) 375 millilitres, if exceeding 280 millilitres, but not exceeding 375 millilitres.

(b) In respect of brandy—

(i) 200 millilitres, if exceeding 140 millilitres, but not exceeding 200 millilitres;

(ii) 100 millilitres, if exceeding 70 millilitres, but not exceeding 100 millilitres.

(c) In respect of all spirits and wines—

(i) 1 litre, if exceeding 810 millilitres, but not exceeding 1 litre;

(ii) 500 millilitres, if exceeding 405 millilitres, but not exceeding 500 millilitres;

(iii) 250 millilitres, if exceeding 200 millilitres, but not exceeding 250 millilitres.

GN 4/1953.

*PROHIBITION (CARRIAGE COASTWISE, IMPORTATION AND EXPORTATION) ORDER

(made under section 44)

Citation.

1. This Order may be cited as the Prohibition (Carriage Coastwise, Importation and Exportation) Order.

Prohibitions. First, Second and Third Schedules.

2. The carriage coastwise, the importation and the exportation of the goods described in the First Schedule, Second Schedule and Third Schedule, respectively, are prohibited in the manner and subject to such conditions as may be specified in the said Schedules.

See the following Legal Notices relating to this Order: LNs 186/1983, 33/1984, 62/1988, 108/1988, 99/1991, 3/1992, 65/1992, 71/1993, 162/1993, 53/1996 and 121/1996.

FIRST SCHEDULE

CARRIAGE COASTWISE

GN 4/1953.

Swine Products

The carriage coastwise from Trinidad to Tobago of swine and swine products.

SECOND SCHEDULE

IMPORTATION

Proc. 58/1931.

Disguised firearms

The importation of firearms having a disguised appearance, and, in particular, pistols made to resemble stylographic pens or pencils.

Proc. 20/1935.

Gasolene and Kerosene

The importation of gasolene and kerosene except in accordance with a written permit from the Comptroller of Customs and Excise first had and obtained.

Mechanical games of chance for gambling

Proc. 15/1936.

The importation of any mechanical game, device, or appliance, which, in the opinion of the Comptroller of Customs and Excise, is such as can be used to play at any game of chance for money or money's worth and is not intended for purposes of amusement only.

Icing Sugar

Proc. 66/1936.

The importation of icing sugar is prohibited unless such sugar is packed in cardboard cartons containing not more than one pound net weight of icing sugar in each carton, and havng printed thereon the words "Icing Sugar", the net weight of the contents and the name and address of the manufacturer of the icing sugar. However, the Comptroller of Customs and Excise may in his discretion grant a licence for the importation of icing sugar in other packages and in such quantities and upon such terms as he considers necessary.

Brewing Materials

Proc. 67/1936.

The importation of substances which are prepared for or which in the opinion of the Comptroller of Customs and Excise are intended for the brewing of beer, ale or stout, not being brewing materials approved as such by the Comptroller of Customs and Excise and imported by or on behalf of a licensed brewer for use in his trade as a brewer.

Tear Gas

Proc. 1/1938.

The importation of Tear Gas and any ingredient which may produce what is commonly known as tear gas or tear smoke, except with the written authority of the President.

Opium pipes

Proc. 19/1938.

The importation of any pipes or other utensils for use in connection with the smoking of opium, or any utensils used in connection with the preparation of opium for smoking.

Trailers

Proc. 28/1938.

The importation of any trailer, as defined by section 2 of the Motor Vehicles and Road Traffic Act, Ch. 48:50, having more than two wheels, except on production to the Comptroller of Customs and Excise of a certificate granted by the Chief Technical Officer (Works) authorising the use of such trailer in Trinidad and Tobago.

SECOND SCHEDULE—*Continued*

Proc. 28/1938.

Currency

The importation of any article which bears a design in imitation of any currency or bank note or coin in current use in Trinidad and Tobago or elsewhere, unless expressly authorised by order of the Comptroller of Customs and Excise.

Proc. 21/1939.

Shaving brushes

The importation of shaving brushes made in or exported from Japan.

Proc. 2/1946.

Arsenical preparations

The importation into Trinidad and Tobago of—

(i) rat poisons or similar preparations intended for domestic use containing arsenic in any form in which the water soluble arsenic exceeds 0.1 per cent calculated as metallic arsenic; and

(ii) arsenical preparations for agricultural or horticultural purposes, except on proof to the satisfaction of the Comptroller that any such preparation is intended to be used solely for such purposes.

GN 182/1946.

Essences, certain flavourings

The importation of flavouring essences which, in the opinion of the Comptroller of Customs and Excise, are intended for mixing with spirits with a view to the disposal of such spirits as brandy, whisky or gin is prohibited. However, the Comproller may permit the importation of such essences subject to the condition that they be used for mixing with spirits in bond for exportation, and that until so used they be retained in the custody of the Customs and Excise Department, and to any other conditions that he may impose.

GN 120/1949.

Motor vehicle horns

The importation of instruments to be attached to and used on motor vehicles for the purpose of giving audible warning of their approach or position other than—

(a) bulb horns sounding one note only; and

(b) electric horns sounding one note only.

GN 147/1955.

Herbs or Plants for medicinal use

The importation of any herb or plant or of any part of any herb or plant for use as medicine or drug by man or animals, or which may be used as medicine or drug by man or animals, unless such importation is certified as essential by the Chief Medical Officer or Technical Officer (Animal Health).

Importation in transit of arms, etc. GN 3/1961.

The importation in transit of all arms, ammunition, military and naval stores, civilian aircraft of any type (including helicopters), military communications equipment, patrol vessel whether armed or unarmed, landing craft and other vessels of military utility and any other combat or non-combat military equipment except in accordance with the terms of the written permission of the Commissioner of Police given in that behalf.

Small arms and toy guns GN 86/1961.

The importation except with the written permission of the Commissioner of Police of—

(a) guns, pistols and rifles for target practice or small game hunting of any calibre and whether rifled or not; and

(b) any apparatus, implement or toy (whether capable or not of discharging a missile) resembling or capable of being mistaken for any gun, pistol or rifle or other firearm.

Coat of Arms and Flags of Trinidad and Tobago GN 32/1963.

The importation of any goods whatsoever which bear the Coat of Arms or the Flag of Trinidad and Tobago or any facsimile, imitation or representation thereof, without approval of the President.

THIRD SCHEDULE

EXPORTATION

Goods requiring export licences Proc. 57/1939.

1. The exportation of any of the below listed articles, except under licence of the Comptroller of Customs and Excise, is prohibited that is—antimony, aluminium, bismuth, cobalt, copper, lead, mercury, nickel, palladium, platinum, ferro alloy, tin in bars, blocks, cubes, ingots or other form, iron and steel, non-ferrous scrap and old metal, scrap and waste zinc, flax including waste hemp of all kinds, jute, silk, raw cotton, cotton waste and linters, groundnuts, linseed, palm oil, linseed oil, coconut oil, cotton seed oil, whale oil, oil seed cake and meal, petroleum products, copal, shellac, rosin, mica, rubber and rubber scrap, toluol, glycerine, radium compound, asphalt, bauxite, cedar, copra and all

THIRD SCHEDULE—*Continued*

domestically produced foodstuffs and raw materials of which exports normally exceed one per cent by value of total exports of Trinidad and Tobago.

2. Nothing contained in this Order shall be construed to affect or prohibit the exportation of any of the above listed articles arriving in Trinidad and Tobago and on board any ship from a place outside Trinidad and Tobago and proceeding to any other destination.

3. A licence may be granted generally in respect of any of the above listed articles and in respect of any particular detination.

Proc. 78/1939.

Animals sold by Government

1. The exportation of any livestock sold by Government is prohibited unless the exporter produces to the Comptroller of Customs and Excise a written permit from the Chief Technical Officer (Agriculture) for its exportation, which permit the Chief Technical Officer (Agriculture) may in his absolute discretion withhold.

2. The exportation from Trinidad and Tobago of any livestock other than those mentioned in clause 1 is prohibited unless the exporter produces to the Comptroller of Customs and Excise a certificate issued by the Chief Technical Officer (Agriculture) to the effect that such other livestock was not sold by Government.

3. For the purposes of this Order, "livestock" means cattle, horses, asses, sheep, swine and goats only.

GN 32/1963.

Coat of Arms and Flag of Trinidad and Tobago

The exportation of any goods whatsoever which bear the Coat of Arms or the Flag of Trinidad and Tobago or any facsimile, imitation or representation thereof, without approval of the President.

SPIRITS AND TOBACCO PACKAGE SIZES ORDER

GN 1227/1951.

made under section 47

1. This Order may be cited as the Spirits and Tobacco Package Sizes Order. Citation.

2. Commercial samples of spirits, tobacco, cigars, cigarillos and cigarettes duly reported as such will not be deemed to be goods liable to forfeiture even though contained in packages of less than prescribed size, if the Comptroller is satisfied that the same are *bona fide* commercial samples. Commercial samples.

3. Tobacco, cigars, cigarillos, and cigarettes may be imported through the Parcel Post if packed in parcels containing not less than two pounds net weight in each parcel. Tobacco products imported by post.

CUSTOMS (EXPORTATION OF LIQUOR) REGULATIONS

GN 69/1959.

made under section 47

1. These Regulations may be cited as the Customs (Exportation of Liquor) Regulations.

2. Notwithstanding anything to the contrary contained in section 46 of the Customs Act, rum, spirits and wines may be exported in bottles containing not less than 750 millilitres properly packed in cases.

GN 85/1962.

CUSTOMS (EXPORTATION OF LOCALLY MANUFACTURED CIGARETTES) REGULATIONS

made under section 47

1. These Regulations may be cited as the Customs (Exportation of Locally Manufactured Cigarettes) Regulations.

2. Notwithstanding anything contained in section 46 of the Customs Act, cigarettes manufactured in Trinidad and Tobago may be exported or shipped as ships' stores *ex* Warehouse in packages containing not less than 450 grams by weight of cigarettes.

G. 21.12.39. [17/1998].

WAREHOUSING OF IMPORTED GOODS NOTIFICATION

made under section 102

Citation.

1. This Notification may be cited as the Warehousing of Imported Goods Notification.

Goods required to be warehoused. [17/1998].

2. The following goods may be warehoused upon first importation:

petroleum spirit and petroleum oil as defined in the excise laws, ganja, spirits, i.e., brandy, gin, whisky, rum cordials, liqueurs, and unenumerated potable spirits, wines, and tobacco (including cigars, cigarillos and cigarettes).

Dangerous goods.

3. The following goods, if warehoused on first importation, shall be warehoused in Dangerous Goods sheds:

Films, Cinematograph;

Grease, all kinds;

Oil—

Lubricating;

Paint.

Goods prohibited to be warehoused [17/1998].

4. Goods other than those mentioned in clauses 2 and 3, may be warehoused on importation at the discretion of the Comptroller of Customs and Excise.

SAMPLES FOR EFFECTING SALE REGULATIONS

G. 21.12.39.

made under section 132

Citation.

1. These Regulations may be cited as the Samples for Effecting Sale Regulations.

Taking of sample free of duty.

2. Upon application being made to the Comptroller, one sample in respect of each brand or kind of goods warehoused in a State Warehouse may be permitted to be taken free of duty by the owner for the purpose of effecting sale, if such owner be not the importer, and provided that such samples do not exceed—

500 millilitres of spirits;

750 millilitres of wines;

550 millilitres of malt liquors;

100 grams of tobacco; and

in the case of other goods, articles upon which the duty does not exceed fifty cents.

Duty on sample payable on subsequent delivery of goods.

3. When the goods or a part of the goods from which samples have been drawn are subsequently delivered, the duty payable thereon shall include the duty on the samples taken, but shall exclude the duty on any additional samples which may have been taken with the sanction of the Comptroller upon payment of the duty.

63/1981.

CUSTOMS (CARIBBEAN COMMON MARKET) (FORMS) REGULATIONS

made under section 265

Citation.

1. These Regulations may be cited as the Customs (Caribbean Common Market) (Forms) Regulations.

Form in the Schedule.

2. The form set out in the Schedule shall be the Form to be used by persons claiming the eligibility of goods for a Common Market rate of duty or free entry, as the case may be.

Commencement.

3. These Regulations shall come into effect on the first day of June, 1981.

SCHEDULE

CARIBBEAN COMMON MARKET DECLARATION AND CERTIFICATE

<table>
<tr><td colspan="3">Exporter (Name, full address, country)</td><td colspan="3">Exporter's Ref. No.</td></tr>
<tr><td colspan="3">Consignee (Name, full address, country)</td><td colspan="3">CARIBBEAN COMMON MARKET COMBINED DECLARATION BY EXPORTER AND CERTIFICATE OF ORIGIN

Country of issue .....
(Country)

See notes overleaf</td></tr>
<tr><td colspan="3" rowspan="2">Transport information (vessel/aircraft, place of loading, etc.)</td><td>Country of origin</td><td colspan="2">Country of Destination</td></tr>
<tr><td colspan="3">For Official Use</td></tr>
<tr><td>Item Number</td><td>Marks and numbers of packages</td><td>Number and kind of packages, description of goods</td><td>Origin criterion (See notes overlaf)</td><td>Gross weight or other quantity</td><td>Number and date of Invoices</td></tr>
</table>

CERTIFICATION	DECLARATION BY THE EXPORTER
It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.	I, the undersigned, hereby declare that the above details and statements are correct; that all the goods were produced in ..... (country) and that they comply with the provisions governing the determination of origin set out in Articles 14 and 16 of and Schedule II to the Annex to the Treaty establishing the Caribbean Community
..... *Place and date, signature and stamp of certifying authority*	..... *Place and date, signature and stamp of authorised signatory*

NOTES FOR THE PREPARATION OF THIS FORM

A. Origin Criterion

The criterion on the basis of which Common Market origin is claimed must be stated in the column headed "Origin Criteria" against each item in the manner indicated below:

If each article comprised in the item has been—

(a) wholly produced within the Common Market;	The letters "CM" must be inserted;
(b) produced using materials imported from outside the Common Market or of undetermined origin in such a manner that the article falls to be classified in a tariff heading different from that in which any of those materials is classifed, in accordance with the provisions of Article 4 of the Annex to the Treaty establishing the Caribbean Community;	The tariff heading number of the finished product preceded by the letter "**X**" must be inserted;
(c) produced in accordance with the conditions specified for that article in the List referred to in Article 14 of the Annex to the Treaty establishing the Caribbean Community and set out in Schedule II thereto;	The tariff heading number of the finished product preceded by the letter"**L**" must be inserted and where the condition to be satisfied is a percentage value-added condition the value of materials imported from outside the Common Market or of undetermined origin which have been used in the production of that article expressed as a percentage of the export price of the article must be inserted in brackets immediately following the tariff heading number.

SCHEDULE—*Continued*

B. The completion of this Form implies that the producer and the exporter will furnish to the appropriate authorities such information and supporting evidence as they may as necessary require for the purpose of verifying these declarations.

C. PERSONS WHO FURNISH OR CAUSE TO BE FURNISHED UNTRUE DECLARATIONS RENDER THEMSELVES LIABLE TO PENALTIES.

CUSTOMS (IMPORT DUTY) (CARIBBEAN COMMON MARKET) ORDER

*†50/1980.

made under sections 7(1) and 10

1. This Order may be cited as the Customs (Import Duty) (Caribbean Common Market) Order, 1980. Citation.

2. In this Order— Definitions.

"the Common Market", means the Caribbean Common Market established under the Annex to the Treaty;

"Common Market Origin" means in relation to any goods, that such goods were grown, produced or manufactured within the Common Market and consigned from a port of a Member State to Trinidad and Tobago:

"Common Market rate of duty" means the rate of Customs Duty which is applicable to goods on the basis of their eligibility in that behalf as having been the produce of, or manufactured in, and consigned from, any Member State, and includes an exemption so applicable from Customs Duty;

"First Schedule" means the First Schedule of the Schedules of Import Duties and Exemptions from Duties imposed under the Customs Act;

"the Treaty" means the treaty establishing the Caribbean Community done at Chaguaramas, on the 4th day of July, 1973, and includes any amendment or protocol thereto.

SCHEDULE

First Column	Second Column			Third Column
Tariff Heading Number	*Tariff Description*			*Common Market Rate of Duty*
22.03	Beer made from malt	…	…	The duty shall be calculated upon every litre of wort thereof of an original gravity of 1050° or less and so in proportion for any difference in quantity or increase in gravity
22.08.9	Other (ethyl alcohol)	…	…	$ 15.00 per p. gallon

*Amendments to this Order have been made by the following Legal Notices 13 of 1983, 9/1984, 42/1984, 5/1985, 11/1988, 251/1988, 257/1988, 26/1989, 38/1989, 214/1989, 245/1990, 8/1991, 6/1992, 11/1992, 135/1993, 3 of 1994, 282/1997 and 277/2006.

†*See* Acts 8 of 1984 and 17 of 1985 for validations.

SCHEDULE—*Continued*

First Column *Tariff Heading Number*	Second Column *Tariff Description*	Third Column *Common Market Rate of Duty*
Ex. 27.10.3	High octane petroleum spirit (premium gasolene) … …	$ 0.16 per gallon
Ex. 27.10.3	Ordinary grade petroleum spirit (regular gasolene) … …	$ 0.10 per gallon
27.10.2	Lubricating oils … …	$ 0.20 per gallon
Ex. 27.10.5	Gas oil and diesel oil … …	$ 0.05 per gallon
Ex. 27.10.4	Industrial kerosene (petroleum oil) … …	$ 0.05 per gallon
27.10.2	Lube Oil … …	5.5 cents per litre
Ex. 27.10.3	Domestic Gasolene … …	20 cents per litre
Ex. 27.10.3	Industrial Gasolene … …	7 cents per litre
Ex. 27.10.3	Premium Gasolene … …	91 cents per litre
Ex. 27.10.3	Regular Gasolene … …	91 cents per litre
Ex. 27.10.4	Industrial Kerosene … …	7 cents per litre
Ex. 27.10.5	Diesel Oil … …	17 cents per litre
2202.90.20	Malta Beverages … …	$0.23 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2203.00.10	Beer … …	$3.72 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2203.00.20	Stout … …	$3.72 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2203.00.90	Porter and Ale … …	$3.72 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2208.40	Rum … …	$57.43 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.70.00	Rum Punch … …	$57.43 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.50	Gin … …	$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.

First Column *Tariff Heading Number*	Second Column *Tariff Description*	Third Column *Common Market Rate of Duty*
2208.30	Whisky and blended Whisky …	$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.60.00	Vodka … …	$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.70.00	Cordials and liqueurs … …	$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.90.90	Other Potable spirits … …	$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.20	Brandy and blended Brandy …	$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2204.10.00	Sparkling Wines (including Champagne) … …	$25.50 per litre.
2204.21.00	Other Wines (of the juice of grapes) … …	$11.90 per litre.
2402.10.00	Cigars … … …	$22.81 per kilogram.
2402.20.00	Cigarettes … … …	$3.31 per pack of 20 and so in proportion when not so packed.
2403.10.00	Smoking Tobacco … …	$43.29 per kilogram.

167/1981.

DELEGATION OF FUNCTIONS (CUSTOMS) ORDER

made by the President under section 52(1) of the Interpretation Act

Citation.

1. This Order may be cited as the Delegation of Functions (Customs) Order.

President delegates functions to Minister of Finance. Ch. 3:01.

2. In exercise of the powers conferred upon him by section 52(1) of the Interpretation Act, the President delegates the functions which he is empowered to perform under section 221 of the Customs Act to the Minister to whom responsibility for Finance is assigned with effect from the 8th day of December, 1981.