THE CUSTOMS, EXCISE AND SALES DUTY ACT, 1970

No. 22 of 1970

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AN ACT TO MAKE PROVISION FOR THE IMPOSITION LEVYING AND COLLECTION OF CUSTOMS, EXCISE AND SALES DUTIES AND MATTERS INCIDENTAL THERETO.

Date of Assent: 11.6.1970

Date of Commencement: 17.6.1970

ENACTED by the Parliament of Botswana:

PART I

GENERAL

Short Title

1. This Act may be cited as the Customs, Excise and Sales Duty Act, 1970.

Interpretation

2. In this Act, unless the context otherwise indicates, any reference to customs and excise or matters relating thereto shall be deemed to include a reference to sales duty or matters relating thereto, and;

"agricultural distiller" means any owner or occupier of land who —

(a) is licensed to keep a still on such land; and

(b) is licensed to distil spirits on such land from grapes or other prescribed fresh fruit grown by him on such land;

"common customs area" means the combined areas of Botswana, Lesotho, South Africa and Swaziland;

"crew" includes every person (except the pilot) employed in any capacity on board any aircraft;

"customs duty" means any duty leviable under Schedule No. 1 (except Part 3 thereof) or 2 on goods imported into Botswana;

"customs tariff" means Schedule No. 1 (except Part 3 thereof) in so far as it relates to imported goods;

"department" means the Department of Customs and Excise;

"Director" means the Director of Customs and Excise and includes an officer acting under the control or direction of the Director;

"duty" means any duty leviable under this Act;

"entry for home consumption" includes entry under any item in Schedule No. 3, 4, 6 or 7;

"excisable goods" means any goods specified in Part 2 of Schedule No. 1 which have been manufactured in Botswana;

"excise duty" means any duty leviable under Part 2 of Schedule No. 1 on any goods manufactured in Botswana;

"excise value" means value as defined in section 71;

"exporter" in relation to imported goods, includes the manufacturer, supplier or shipper of such goods or any person inside or outside Botswana representing or acting on behalf of such manufacturer, supplier or shipper;

"Fund" means the Fund designated by the Minister under the provisions of section 47;

"goods" includes all wares, articles, merchandise, animals, currency, matters or things;

"home consumption" means consumption or use in Botswana;

"illicit goods" in relation to imported or excisable goods or sales duty goods, means any such goods in respect of which any contravention under this Act has been committed, and includes any preparation or other product made wholly or in part from spirits or other materials which were illicit goods;

"importer" includes any person who, at the time of importation —

(a) owns any goods imported;

(b) carries the risk of any goods imported;

(c) represents that or acts as if he is the importer or owner of any goods imported;

(d) actually brings any goods into Botswana;

(e) is beneficially interested in any way whatever in any goods imported;

(f) acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e);

"land" includes off-loading from any vehicle;

"manufacture" includes any process —

(a) in the manufacture of any excisable goods or sales duty goods;

(b) in the conversion of any goods into excisable goods or sales duty goods;

(c) whereby the dutiable quantity or value of any excisable goods or sales duty goods is increased in any manner;

(d) in the recovery of excisable goods or sales duty goods from excisable goods or any other goods; or

(e) in the discretion of the Director, in the packing or measuring off of any excisable goods or sales duty goods;

"officer" means a person employed on any duty relating to customs, excise and sales duty by order or with the concurrence of the Director whether such order has been given or such concurrence has been expressed before or after the performance of the said duty, and whether such officer is employed on other duties or not;

"ordinary duty" means any duty specified in Part 1 or 2 of Schedule No. 1;

"owner" includes any person lawfully acting on behalf of the owner;

"package" means any container, wrapping or outer cover and its contents, or any bundle or single piece in the case of unpacked goods;

"pilot" in relation to any aircraft, means any person having charge of such aircraft;

"plant" includes vessels, utensils, appliances and fittings;

"prescribed" means prescribed by this Act;

"regulation" means a regulation made by the Minister under this Act;

"sales duty" means any duty leviable under Part 3 of Schedule No. 1 on any goods which have been manufactured in Botswana or imported into Botswana from any place outside the common customs area;

"sales duty goods" means any goods specified in Part 3 of Schedule No. 1 which have been manufactured in Botswana or imported into Botswana from any place outside the common customs area;

"South Africa" means the area in respect of which the Government of the Republic of South Africa is a contracting party to the Geneva General Agreement on tariffs and trade;

"State warehouse" means any premises provided by the State for the deposit of goods for the security thereof and of the duties due thereon, or pending compliance with the provisions of any law in respect of such goods;

"still" means any apparatus for, or capable of, distilling spirits and includes any part thereof;

"still maker" means a person who manufactures or imports stills for sale and includes a person who repairs stills for reward;

"this Act" includes any regulation issued or made hereunder;

"vehicle" means any aircraft, train, motor car, van, truck, cart, barrow or other conveyance of any kind whatsoever, and includes the fittings, furnishings and equipment thereof, and also pack animals and their harness and tackle;

"wine-grower" means any person who cultivates vines and who produces wine from grapes grown on such vines;

"worts" means any liquid substance containing saccharine matter before fermentation has commenced.

PART II

ADMINISTRATION, GENERAL DUTIES AND POWERS OF DIRECTOR AND OFFICERS, AND APPLICATION OF ACT

Administration and duties of Director

3. (1) There shall be a Director of Customs and Excise who shall be appointed by the President.

(2) The Director shall, subject to the control of the Financial Secretary, be charged with the administration of this Act, including the interpretation of the Schedules thereto.

Delegation of duties and powers of Director

4. (1) Any duty imposed or power conferred on the Director may be performed or exercised by the Director personally or by an officer under a delegation from or under the control or direction of the Director.

(2) Any decision made and any notice or communication signed or issued by any such officer may be withdrawn or amended by the Director or by the officer concerned (with effect from the date of making such decision or signing or issuing such notice or communication or the date of withdrawal or amendment thereof) and shall, until it has been so withdrawn, be deemed, except for the purposes of this sub-section, to have been made, signed or issued by the Director.

General duties and powers of officers

5. (1) Subject to the Constitution and the laws governing the public service, officers employed in the department shall act under the control and direction of the Director.

(2) No officer shall be directly financially interested in the manufacture or sale or importation of or trade in imported or excisable goods or sales duty goods.

(3) No officer shall, except for the purposes of this Act or when required to do so as a witness in a court of law, disclose any information relating to any person, firm or business acquired in the performance of his duties.

(4) (a) An officer may, for the purposes of this Act —

(i) without previous notice, at any time enter any premises whatsoever and make such examination and enquiry as he deems necessary;

(ii) while he is on the premises or at any other time require from any person the production then and there, or at a time and place fixed by the officer, of any book, document or thing which by this Act is required to be kept or exhibited or which relates to or which he has reasonable cause to suspect of relating to matters dealt with in this Act and which is or has been on the premises or in the possession or custody or under the control of any such person or his employee;

(iii) at any time and at any place require from any person who has or is believed to have the possession or custody or control of any book, document or thing relating to any matter dealt with in this Act, the production thereof then and there, or at a time and place fixed by the officer; and

(iv) examine and make extracts from and copies of any such book or document and may require from any person an explanation of any entry therein and may attach any such book, document or thing as in his opinion may afford evidence of an offence under this Act.

(b) An officer may take with him on to any premises an assistant or a member of the police force.

(5) Any person in connection with whose business any premises are occupied or used, and any person employed by him shall at any time furnish such facilities as may be required by the officer for entering the premises and for the exercise of his powers under this section.

(6) (a) If an officer, after having declared his official capacity and his purpose and having demanded admission into any premises, is not immediately admitted, he and any person assisting him may at any time, but at night only in the presence of a member of the police force, break open any door or window or break through any wall on the premises for the purpose of entry and search.

(b) An officer or any person assisting him may at any time break up any ground or flooring on any premises for the purpose of search and if any room, place, safe, chest, box or package is locked and the keys thereof are not produced on demand, may open such room, place safe, chest, box or package in any manner.

(7) An officer may require any person to appear before him at any time and place fixed by the officer and may then and there question that person, either alone or in the presence of any other person, as he thinks fit, with respect to any matter dealt with in this Act.

(8) An officer may question, either alone or in the presence of any other person as the thinks fit, with respect to any matter dealt with in this Act, any person whom he finds on any premises entered in terms of this section or whom he has reasonable grounds for believing to be or to have been employed on any premises in respect of which any provision of this Act is applicable, or whom he has reasonable grounds for believing to be or to have been in possession, custody or control of anything, in respect of which any such provision is applicable.

(9) (a) An officer may stop and board any vehicle and may search any such vehicle or any person found therein or thereon for goods upon which duty has not been paid, or in respect of which he has reasonable cause to believe that there has been a contravention of any provision of this Act, and may freely remain on such vehicle in pursuance of his duties.

(b) If any room, cabin, place, safe, chest, box or package is locked and the keys thereof are not produced on demand, the officer may open such room, cabin, place, safe, chest, box or package in any manner.

(10) An officer may stop any person whom he has reason to suspect of having dutiable goods or goods in respect of which a contravention under this Act has been committed, secreted about him or in his possession and he may search such person.

(11) A female shall only be searched by a female.

(12) An officer may lock up, seal, mark, fasten or otherwise secure any warehouse, store, room, cabin, place, vessel, appliance, utensil, fitting, vehicle or goods if he has reason to believe that any contravention under this Act has been or is likely to be committed in respect thereof or in connection therewith.

PART III

IMPORTATION, EXPORTATION AND TRANSIT OF GOODS

Appointment of places of entry, authorized roads and routes, etc.

6. (1) The Minister may appoint by Notice —

(a) places to be places of entry for Botswana, through which goods may be imported or exported or where goods may be landed for transit, where persons entering or leaving Botswana may disembark or embark or where goods may be entered for customs excise and sales duty purposes;

(b) the roads or routes (including railways) over which persons may enter or leave Botswana or may be carried from any one point to any other point or the means of carriage of such goods;

(c) places as warehousing places where customs excise and sales duty warehouses may be established;

(d) places for such particular and limited purposes and for such periods as may be appointed;

(e) places to be customs and excise airports at which aircraft entering Botswana shall first land, from which aircraft leaving Botswana shall finally depart, through which goods may be imported or exported or where goods may be landed for transit or where persons entering or leaving Botswana may disembark or embark;

(f) places at appointed places of entry or at customs and excise airports for the landing or embarkation of persons and the landing, loading or examination of goods (including baggage);

(g) sheds as transit sheds into which goods, before due entry thereof, may be removed from an aircraft or vehicle;

(h) entrances and exits, general or special, to or from any customs and excise airport;

(i) the hours during which any place, road, route, shed, entrance or exit appointed or prescribed under any paragraph of this sub-section may be used for the purposes specified in such paragraph.

(2) If any places, roads, routes, means of carriage, sheds, entrances or exits, as the case may be, have been appointed by the Minister under subsection (1), only such places, roads, routes, means of carriage, sheds, entrances or

exits so appointed may, subject to the provisions of subsection (3) and (6), be used or employed for the purposes for which they have been so appointed under such paragraph and if any hours have been appointed under subsection (1) (i) during which any place, road, route, shed, entrance or exit referred to in the said paragraph (i) may be used such place, road, route, shed, entrance or exit shall be used only during such hours.

(3) The pilot of an aircraft arriving in Botswana shall, unless the Director has granted him special permission to land elsewhere, make his first landing at a place appointed as a customs and excise airport under this section and shall forthwith take his aircraft to the examination station at that airport: Provided that the provisions of this subsection shall not apply if the pilot is forced by stress of weather, accident or other circumstances beyond his control to land at a place not so appointed and he reports to the officer nearest to the place where he was so forced to land or to the officer at the first place of entry or customs and excise airport appointed in terms of this section at which he next arrives.

(4) (a) Subject to the provisions of this Act, any person on foot or in charge of a vehicle entering or leaving any customs and excise airport or entering or leaving Botswana by road at a place where an officer is stationed, shall stop or bring such vehicle to a stop for the purpose of being searched or examined by such officer in his discretion and such person shall not proceed or cause such vehicle to proceed until permitted by such officer.

(b) If any such person fails to stop, or to bring such vehicle to a stop or proceeds or causes such vehicle to proceed without permission, the officer may take such action, including the use of force, as he may deem necessary to stop such person or vehicle and no person shall be entitled to any compensation for any loss or damage arising out of any *bona fide* action of an officer under this section.

(5) The owner or occupier of a transit shed appointed in terms of this section shall, if required by the Director, provide accommodation to the satisfaction of the Director for any officer whom the Director considers it necessary to station at such shed.

(6) Notwithstanding anything contained in this section where the Minister has appointed places of entry for Botswana he may in writing permit any person to enter Botswana, subject to such conditions as he may impose, at a place other than a prescribed place.

Report of arrival or departure of aircraft

7. (1) The pilot of any aircraft arriving in Botswana, whether with or without goods or passengers, shall within three hours after landing at any place appointed as a customs and excise airport in terms of section 6 or within such further time as the Director may allow, but in any event before the landing or embarkation of passengers or crew or the landing or loading of goods —

(a) make due report in writing of the arrival, with as many duplicates or extracts as the Director may require;

(b) make and subscribe to a declaration as to the truth of the report before the Director and answer all such questions concerning the aircraft, the cargo and stores, and the crew, passengers and flight as may be put to him by the Director; and

(c) produce, if required, the official log books for the flight, the stowage plans and any other documents in his possession relating to the cargo, stores, crew, passengers and flight.

(2) The report referred to in subsection (1) shall contain such particulars as the Minister may prescribe by regulation and shall further include —

(a) a list of the passengers; and

(b) manifests of all goods on board or a manifest, in the prescribed form, of all goods consigned to such place, as the Director may require.

(3) Subject to the provisions of section 9, any goods which have not been recorded in such manifest shall be declared to the Director and delivered to him.

(4) The pilot of any aircraft bound from any place within to any place outside Botswana shall appear before the Director and deliver to him a report outwards in the prescribed form together with a full account of the cargo laden and of all non-duty-paid imported goods and excisable goods and sales duty goods shipped as stores on board that aircraft and shall make and subscribe to a declaration as to the truth of such report and account and answer all such questions as may be put to him by the Director.

(5) No goods shall be laden on any aircraft before delivery to the Director of an entry outwards containing such particulars of the aircraft and its destination as may be prescribed.

(6) The provisions which shall apply in connection with the departure of any foreign-going aircraft from any place within to any other place within Botswana shall be as prescribed.

(7) (a) The pilot of a foreign-going aircraft shall not cause or permit the aircraft to depart from any appointed place of entry or any place appointed as a customs and excise airport without first obtaining a certificate of clearance or transire for the intended flight from the Director, and the pilot, shall not after departure call or land at any place in Botswana other than an appointed place of entry or a place appointed as a customs and excise airport, unless forced to do so by stress of weather, accident or other circumstances beyond his control.

(b) The provisions which shall apply where such pilot has been so forced to land at a place other than a place appointed as a customs and excise airport shall be as prescribed.

(8) If an aircraft in respect of which a clearance has been issued at any place in terms of this section does not depart from that place within thirty-six hours of the time when the clearance was issued, or within such further time as the Director may allow, such clearance shall elapse and the pilot shall obtain fresh clearance before causing or permitting the aircraft to depart.

(9) If any report required in terms of this section found to be in any way incomplete or incorrect, the Director may, if he is satisfied that there was no fraudulent intention, permit the pilot to amend his report.

(10) The pilot of an aircraft may, with the permission of the Director and subject to such conditions as he may impose, retain on board goods consigned to any airport for landing at any other airport or land at any airport goods not consigned thereto.

(11) The Minister may, subject to such conditions as he may impose, exempt any aircraft or any class or kind of aircraft from all or any of the provisions of this section.

Boarding and searching of aircraft

8. (1) (a) The Director may board any aircraft arriving at any airport in Botswana and freely stay on board for so long as he deems necessary for the proper performance of his duties.

(b) The Director shall have free access to and the right to rummage every part of such aircraft and to examine all goods on board, with power to fasten down hatchways and to mark any goods before landing and to lock up, seal, mark or otherwise secure any goods on board that aircraft, including the wireless apparatus thereof and he may also demand from the pilot of such aircraft the production of any document to which any provision of this Act relates.

(c) The pilot of such aircraft shall, according to his means, provide accommodation and board for the Director.

(2) If any lock, seal or mark placed upon any goods on board any aircraft by the Director in terms of the provisions of this section is wilfully opened, broken obliterated or altered or if any goods which have been locked, sealed, marked or otherwise secured in terms of this section are removed the pilot of such aircraft shall be guilty of an offence unless he proves that it was not possible for him to have prevented the act in question.

Sealing of goods on board aircraft

9. (1) On arrival of any aircraft other than on aircraft whose last landing place was within the common customs area at any place in Botswana —

(a) The pilot thereof shall declare on the prescribed form all sealable goods on board the aircraft which are unconsumed stores of such aircraft; and

(b) the pilot and every member of the crew thereof shall declare on the prescribed form all sealable goods which are his personal property or in his possession, and the Director may seal up all such sealable goods.

(2) The Director may permit surplus stores to be entered for home consumption or for warehousing.

(3) For the purposes of this section "sealable goods" means –

(a) tobacco, cigars, cigarettes and any other preparations of tobacco or substitutes therefore;

(b) any spirits or alcoholic beverages;

(c) opium, preparations of opium, in any form and opium outfits; ,

(d) saccharin, sweetening substances containing saccharin, and substitutes for saccharin;

(e) cocaine, preparations of cocaine and other habit-forming drugs;

(f) articles brought or intended as gifts or for sale to or exchange with any person;

(g) all non-duty-paid imported goods and all excisable goods and sales duty goods shipped at a place in Botswana as aircraft stores; and

(h) any other goods which may from time to time be declared by the Minister by notice in the Gazette, to be sealable goods.

(4) The Director may, in addition to sealable goods, seal up any goods which are un-consumed stores of any aircraft or which are in the possession of the pilot of such aircraft or of any member of the crew thereof or of any passenger on board thereof.

(5) While any aircraft remains at any place in Botswana, no person shall, except in accordance with regulations, break or disturb any seal placed by the Director on any goods in terms of this section.

(6) Except as provided in subsection (2) no stores of any nature may be landed without the permission of the Director and all goods acquired on an aircraft shall, if landed, be declared to the Director for purposes of payment of any duty due thereon.

(7) The Minister may, subject to such conditions as he may impose, exempt any aircraft or any class or kind of aircraft from all or any of the provisions of this section.

When goods deemed to be imported

10. (1) For the purposes of this Act all goods consigned to or brought into Botswana shall be deemed to have been imported into Botswana —

(a) in the case of goods consigned to a place in Botswana in an aircraft, at the time when such aircraft on the flight in question, first came within the control area of the airport authority at that place, or at the time of the landing of such goods at the place of actual discharge thereof in Botswana if such aircraft did not on that flight call at the place to which the goods were consigned or if such goods were discharged before arrival of such aircraft at the place to which such goods were consigned;

(b) in the case of goods not consigned to a place in Botswana but brought thereto by and landed therein from an aircraft, at the time when such goods were so landed;

(c) subject to the provisions of subsection (2), in the case of goods brought to Botswana overland, at the time when such goods entered Botswana;

(d) in the case of goods brought to Botswana by post, at the time of importation in terms of paragraph (a), (b) or (c) according to the means of carriage of such goods; and

(e) in the case of goods brought to Botswana in any manner not specified in this section, at the time specified in the General Notes to Schedule 1 or, if no such time is specified in the said General Notes in respect of the goods in question, at the time such goods are considered by the Director to have entered Botswana.

(2) For the purposes of subsection (1), a place outside Botswana appointed in terms of this Act as a place of entry for goods consigned directly to Botswana, shall be deemed to be a place in Botswana in respect of goods consigned to such place for removal to Botswana overland.

No landing of goods without permission

11. (1) Subject to the regulations, no goods imported into Botswana by aircraft shall without the permission of the Director be landed, removed or otherwise dealt with, and any goods landed with such permission before due entry thereof, shall be placed in a transit shed or other place approved by the Director.

(2) All goods landed from an aircraft before due entry of such goods and placed in a transit shed or other approved place in accordance with the provisions of subsection (1) shall be deemed to be still in the aircraft, and as long as such goods remain in such shed or place, the pilot, shall remain responsible therefor in all respects and liable for the duty thereon as if the goods had not been removed from such aircraft.

(3) Subject to the provisions of any regulations, no goods shall without the permission of the Director be loaded into an aircraft for exportation from Botswana.

(4) No goods or ballast shall, without the permission of the Director be laden at any place in Botswana on an aircraft before all inward cargo for that place has been discharged.

(5) Subject to the provisions of subsection (2) and the provision of any regulations and to any conditions which he may impose, the Director may permit the landing at any place without due entry of goods not consigned to that place from an aircraft which has sustained damage or is in distress.

Goods imported or exported overland

12. (1) (a) Upon or before arrival at a railway station of any train with any goods thereon from beyond the borders of Botswana, the station master or other person in control of the station shall deliver to the Director a copy of all advice and delivery notes received by him relating to the goods consigned to that station by that train.

(b) Such station master or other person shall not permit any such goods to be removed from the railway premises without the consent in writing of the Director.

(2) The conductor, guard or other person in charge of a train shall on demand by any officer furnish him with all information at his disposal in respect of any goods on such train.

(3) (a) Subject to the provisions of subsection (8), the person in charge of any vehicle (other than an aircraft or a railway train) whether or not conveying any goods, which arrives by land at any place in Botswana shall come to the office of the officer nearest to the point at which he crossed the border or which is most conveniently situated in relation to that point before unloading any goods or in any manner disposing of such vehicle or goods, and make a full written report to the Director concerning the vehicle or goods, the journey and the destination of the goods, and shall make and subscribe to a declaration as to the truth of the report.

(b) Such person shall fully and truthfully answer all questions put to him and produce any waybills or other documents demanded of him by such officer.

(4) No person shall remove a vehicle referred to in subsection (3) from the office referred to in that subsection until due entry has been made of such vehicle and the goods carried thereon or until permission for removal has been granted by the officer.

(5) (a) Every person arriving in Botswana overland, on foot or otherwise shall, whether or not he has any goods in his possession, come to the office of the officer nearest to the point at which he crossed the border or the office of the officer which is most conveniently situated in relation to that point, and there report to the officer the circumstances in which he entered Botswana.

(b) If such person has any goods in his possession, he shall furnish such officer with full particulars thereof, and shall fully and truthfully answer all questions put to him by the officer.

(c) Such person shall not in any manner dispose of any goods in his possession until they have been released by the officer.

(6) The provisions of subsection (5) shall not apply to persons arriving in Botswana by train or by air and who pass through or disembark at a place where an officer is stationed.

(7) (a) No person in charge of any vehicle (other than an aircraft) used in the exportation of goods overland shall remove any such vehicle or goods beyond the borders of Botswana except with the permission of the Director and subject to such conditions as may be prescribed.

(b) The Director may in his discretion grant a general permission to any such person.

(8) The Minister may by notice and subject to such conditions as he may impose, exempt any person from the provisions of subsection (3).

Goods imported or exported by post

13. (1) For the purposes of entry and collection of duty on goods imported into Botswana by parcel post, any form or label completed by the sender in respect of the parcel in question and on which the particulars necessary for the assessment of duty are set forth, shall be deemed to be an entry made under the provisions of this Act, and the particulars on any such form or label shall, for the purposes of this Act, be taken as the declaration to be made by the importer under section 38; Provided that the Minister may by regulation exclude from the provisions of this subsection any goods of a class or kind specified in such regulation or any such goods imported in circumstances so specified.

(2) All goods imported by post other than parcel post shall be entered and declared to by the addressee and in the case of such goods exceeding twenty rand in value, such entry and declaration shall be made before an officer.

(3) Notwithstanding anything contained in subsection (1) and (2), any goods imported by post, whether by parcel post or otherwise, which the addressee desires to enter for warehousing, or for removal or export in bond, or under any heading or item of Schedule No. 1 which requires that a certificate be given or a condition be complied with, or under any item of Schedule No. 3, or under any item of Schedule No. 2, 4, 5 or 7 specified by the Director, shall be so entered at a customs and excise office before an officer.

(4) In the case of goods exported by post, any form or label affixed to or completed in respect of a parcel, on which a description of the contents and their value are set forth, shall be deemed to be a bill of entry export as required by this Act.

Persons entering or leaving Botswana and Smugglers

14. (1) Any person entering or leaving Botswana shall unreservedly declare all goods in his possession which he brought with him into Botswana or proposes

taking with him beyond the borders of Botswana and shall, if required by an officer to do so, produce and open such goods for inspection by the said officer.

(2) The Director shall have the power, in all cases where a person is detected or is concerned in or is suspected by him of an attempt to import, export, land, or remove goods illegally or to evade the payment of duties on any goods, forthwith to take the person concerned before a subordinate court to be summarily or otherwise dealt with, or to secure such person in a police station or other suitable place, until he can be taken before such court.

Opening of packages in absence of owner

15. The Director may in the absence of the owner of any package imported into or landed in or suspected by the Director to have been imported into or landed in Botswana open and examine such package at the owner's risk and expense: Provided that wherever possible the Director shall first make all reasonable efforts to ascertain the whereabouts of such owner and afford the said owner the opportunity of himself appearing before the Director and opening the package in question.

State warehouse

16. (1) Whenever any goods are taken to and secured in any State warehouse, the Director may require rent to be paid for such period as the goods remain therein, at the rates prescribed.

(2) Any officer who has the custody of any goods in any State warehouse may refuse delivery thereof from such warehouse until he has been furnished with proof to his satisfaction that —

(a) the person claiming the goods is lawfully entitled to such goods;

(b) all relevant provisions of this Act or any law relating to the importation or exportation or transit of goods have been complied with;

(c) freight and other charges (including landing charges) and rent due in respect of the goods have been paid.

(3) The State or any officer shall in no case be liable in respect of any loss or diminution of or damage to any goods in a State warehouse.

(4) If a warrant or permission for the removal or any goods from a State warehouse has been granted by the Director, and the person to whom such warrant or permission has been granted does not immediately remove the said goods from the warehouse, they may, notwithstanding any other provisions of this Act, in the discretion of the Director, be dealt with as if they were goods in respect of which entry has not been made under the provisions of this Act.

Removal of goods in bond

17. (1) Notwithstanding anything to the contrary in this Act contained —
(a) the importer or owner of any imported goods landed in Botswana or the

manufacturer or owner or purchaser of any excisable goods or sales duty goods manufactured in a customs, excise and sales duty warehouse or the licensee of a customs, excise and sales duty warehouse in which dutiable goods are manufactured or stored may remove such goods in bond to any place in Botswana appointed as a place of entry under this Act or to any place outside Botswana: Provided that sales duty goods manufactured in Botswana may only be so removed to any such place in Botswana for re warehousing at that place;

(b) the pilot of an aircraft or person in charge of any vehicle from which any goods were landed at a place in Botswana to which such goods were not consigned may remove such goods in bond to the place to which they were consigned provided evidence is produced to the Director before entry for removal of the identity of such goods and that the goods in question were consigned to the place to which they are proposed to be removed;

(c) the owner of or any person beneficially interested in any goods which are in transit through Botswana from any other territory in Africa to any place outside Botswana may remove such goods in bond from the place where they entered Botswana to the place where they are destined to leave Botswana.

(2) In addition to any liability for duty incurred by any person under any other provision of this Act, the person who removes any goods in bond in terms of subsection (1) shall, subject to the provisions of subsection (3), be liable for the duty on all goods which he so removes.

(3) Subject to the provisions of subsection (4) any liability for duty in terms of subsection (2) shall cease when it is proved to the satisfaction of the Director by the person concerned --

(a) in the case of goods removed to a place in Botswana, that such goods have been duly entered at that place; or

(b) in the case of goods which were destined for a place beyond the borders of Botswana that such goods have been duly taken out of Botswana.

(4) If the person concerned fails to submit any such proof as is referred to in subsection (3) within a period of six months from the date on which the goods in question were entered for removal in bond, he shall upon demand by the Director forthwith pay the duty due on such goods.

(5) No goods shall be removed in bond in terms of this section from the place where they were landed in Botswana or where they entered Botswana until they have been entered for removal in bond and such entry shall be deemed to be due entry in respect of such goods at that place for the purposes of this Act.

(6) No entry for removal in bond shall be tendered by or may be accepted from a person who has not furnished such security as the Director may require and the Director may at any time require that the form, nature or amount of such security shall be altered in such manner as he may determine.

(7) The removal in bond of goods shall be subject to such regulations and such conditions as the Minister may prescribe in respect of such goods or any class or kind of such goods or goods removed in circumstances specified by him and the Director may refuse to accept bills of entry for the removal in bond of goods from a remover who has persistently failed to comply with such regulations or conditions or who has committed an offence referred to in section 82.

(8) Goods removed in bond shall not be delivered or removed from the control of the Director at the place of destination in Botswana except upon due entry according to the first account taken of such goods on landing or on entry for removal in bond thereof or according to the contents of the packages containing such goods as reflected on the invoice issued by the supplier in respect of such goods, and payment of any duty due, including, subject to the provisions of section 77(18), any duty due on any deficiency.

(9) The Director may refuse the removal in bond of goods in respect of which a provision of this Act has not been complied with or which are liable to forfeiture.

(10) The State or any officer shall in no case be liable for any loss of or damage of whatever nature to any goods removed in bond or for any loss or damage sustained by reason of wrong removal or delivery.

(11) Notwithstanding the provisions of this section, the Director may, subject to such conditions as he may impose, in respect of goods in transit through Botswana from any other territory in Africa to any destination outside Botswana or any class or kind of such goods or any such goods removed in bond in circumstances specified by him, allow such goods to be entered for removal in bond at a place other than the place where the goods entered Botswana.

(12) The Director may determine the roads and routes and the means of carriage of any goods removed in bond or any class or kind of such goods or any such goods carried in circumstances specified by him.

(13) No person shall, without the permission of the Director, divert any goods removed in bond to a destination other than the destination declared on entry for removal in bond or deliver such goods or cause such goods to be delivered in Botswana except into the control of an officer at the place of destination.

(14) The Director may specify the particulars to be reflected on the entry for removal in bond and the documents to be produced by the remover upon entry for removal in bond in respect of any goods removed in bond, or any class or kind of such goods or any such goods removed in circumstances or to a destination specified by him.

PART IV

CUSTOMS EXCISE AND SALES DUTY WAREHOUSES: STORAGE AND MANUFACTURE OF GOODS IN WAREHOUSES

Customs, excise and sales duty warehouses

18. (1) The Minister may license at any place appointed for that purpose under the provisions of this Act, warehouses (to be known as customs excise and sales duty warehouses) approved by him for the storage of such dutiable imported or such dutiable locally-produced goods or for the manufacture of such dutiable goods from such imported or such locally-produced materials or such imported and such locally-produced materials as he may approve in respect of each such warehouse.

(2) Such warehouses may be licensed either for the storage of dutiable goods (to be known as customs excise and sales duty storage warehouses) or for the manufacture of dutiable goods (to be known as customs excise and sales duty manufacturing warehouses), but the Director may license a storage and a manufacturing warehouse on the same premises provided they are separated in a manner approved by him.

(3) The Director may, in addition to any lock used by the licensee, cause any customs and excise and sales duty warehouse to be locked with a State lock for such period as he deems fit, and no person shall remove or break such lock or enter such warehouse or remove any goods therefrom without the permission of the Director while it is so locked.

(4) (a) The Director may at any time take stock of the goods in any customs excise and sales duty warehouse and duty shall, subject to the provisions of section 19(5), forthwith be paid upon any deficiency.

(b) If the stock is found to be greater than the quantity which should be in such warehouse, the excess shall, subject to the provisions of section 77 (18), be debited to stock and the duty thereon paid on entry for home consumption.

(5) The State or any officer shall in no case be liable for any loss of or damage of whatever nature to any goods in a customs excise and sales duty warehouse or for any loss or damage sustained by reason of wrong delivery of such goods.

(6) In addition to any liability for duty incurred by any person under any other provision of this Act, the licensee of a customs excise and sales duty warehouse shall, subject to the provisions of subsection (7), be liable for the duty on all goods stored or manufactured in such warehouse from the time of receipt into such warehouse of such goods or the time of manufacture in such warehouse of such goods, as the case may be.

(7) Subject to the provisions of subsection (8), any liability for duty in terms of subsection (6) shall cease when it is proved to the satisfaction of the

Director by the licensee concerned that the goods in question have been duly entered in terms of section 19 (4) and have been delivered or exported in terms of such entry.

(8) If the licensee concerned fails to submit any such proof as is referred to in subsection (7) in respect of any goods in the warehouse in question within the period specified in the regulations for which goods of that class or kind may be stored or kept in a customs excise and sales duty warehouse or if the licensee commits an offence under this Act in respect of any goods stored or kept in such warehouse he shall upon demand by the Director forthwith pay the duty due on such goods.

Goods in customs excise & sales duty warehouses

19. (1) (a) Any dutiable imported or dutiable locally-produced goods and any beverages produced from excisable spirits in pursuance of any permission granted under the provisions of section 30(2), being goods or beverages of a class or kind approved by the Director in respect of each warehouse, may be entered for storage in a customs excise and sales duty warehouse with deferment of payment of duty and no such goods or beverages shall be removed to or placed in a customs excise and sales duty warehouse until they have been so entered.

(b) Such entry shall be deemed to be due entry in respect of such goods at the place of importation or manufacture for the purposes of this Act.

(2) (a) Upon the entry and landing of imported goods for storage in or the transfer of dutiable locally-produced goods to a customs excise and sales duty warehouse or the transfer of dutiable manufactured goods from a customs excise and sales duty manufacturing warehouse to a customs excise and sales duty storage warehouse, the Director shall take and record a particular account of such goods.

(b) Subject to the provisions of section 77(18) and of subsection (5), no allowance for loss or diminution of any nature which occurs while such goods are being transported to or kept in any such warehouse or transported from one warehouse to another or removed in bond shall be allowed.

(3) Goods on which no duty is payable and of a class or kind approved by the Director in respect of each warehouse, may, subject to such conditions and to the keeping of such records as the Director may in each case determine, without entry, be taken into a customs excise and sales duty warehouse for the purpose of being used in the manufacture of or in conjunction with dutiable goods.

(4) No goods which have been stored or manufactured in a customs excise and sales duty warehouse shall be taken or delivered from such warehouse except in accordance with any regulations and upon due entry for one or other of the following purposes —

(a) home consumption and payment of any duty due thereon;

(b) rewarehousing in another customs excise and sales duty warehouse;

(c) removal in bond (as provided in section 17) to any warehousing place appointed under the provisions of this Act, for rewarehousing in another customs excise and sales duty warehouse or entry for home consumption or entry for export from a customs excise and sales duty warehouse;

(d) export from a customs excise and sales duty warehouse (including supply as stores for foreign-going aircraft).

(5) The duty on any deficiency in a customs excise and sales duty warehouse shall be paid forthwith on demand after detection of such deficiency: Provided that in the case of goods manufactured in any customs excise and sales duty warehouse or in the case of goods in the process of manufacture and removed from one customs excise and sales duty manufacturing warehouse to another such warehouse, the Director may, subject to the provisions of section 34(2), allow working, pumping, handling, processing and similar losses and losses due to natural causes, between the time when liability for duty first arises and the time of removal of such goods from the warehouse in which the goods are so manufactured or in which such process of manufacture is completed, to the extent specified in Schedule No. 4, 6 or 7, if he is satisfied that no part of such loss was wilfully or negligently caused.

(7) Goods packed for retail sale shall not be entered for storage in a storage warehouse unless they are packed in outer containers normally used in the wholesale trade in respect of such goods.

(8) If the licensee of any customs excise and sales duty warehouse persistently fails to comply with the provisions of this Act or commits any offence referred to in section 82, the Minister may revoke the licence in respect of such warehouse or suspend it for such period as he may determine.

Special customs excise and sales duty warehouses

20. (1) The Minister may, subject to such conditions as he may in each case impose, license at any place in Botswana special customs excise and sales duty warehouses for such special purposes and for such period as he may specify, provided such security as he may require is furnished.

(2) Unless the Minister otherwise indicates when licensing a special customs excise and sales duty warehouse for the storage or manufacture of goods, the provisions of this Act in respect of customs excise and sales duty storage or manufacturing warehouses or the storage or manufacture of goods in such warehouses, shall apply to such special warehouse and to the storage or manufacture of goods therein, as the case may be.

Samples of goods in a customs excise and sales duty warehouses

21. The Director may, subject to regulations if any, made by the Minister, permit samples of goods in a customs excise and sales duty warehouse to be taken by the owner of such goods and may permit payment of duty thereon to be

deferred until the goods from which such samples have been taken are entered for delivery from that warehouse for any purpose.

Storage or manufacture of prohibited goods

22. The Director may allow the storage or manufacture in a customs excise and sales duty warehouse of goods the importation, manufacture or disposal of which is prohibited or restricted under any law, provided such goods are stored or manufactured in such warehouse for export or supply as stores for foreign-going aircraft only.

Aircraft stores consumed in Botswana

23. If any goods shipped as stores for any foreign-going aircraft from a customs excise and sales duty warehouse under the provision of section 19(4) or any goods shipped as stores for such aircraft outside Botswana are consumed, sold or disposed of on such aircraft at any place in Botswana when the aircraft is not airborne, or on such aircraft on a flight between any places in Bo tswana or between a place in Botswana and any other place in the common customs area, the pilot of such aircraft shall be liable for the duty on such goods so consumed, sold or disposed of and shall, upon demand by the Director forthwith pay the duty due on such goods.

Sorting, packing, etc., in customs and excise storage warehouses

24. Subject to the provisions of this Act, the Director may permit the licensee of a customs excise and sales duty storage warehouse or the owner of any goods in such warehouse to sort, separate, pack or repack any goods in such warehouse and to make such alterations therein or such arrangements as may be necessary for the preservation of those goods or for the sale, exportation or other lawful disposal thereof.

Transfer of ownership of warehouse goods

25. The owner of any dutiable goods in a customs excise and sales duty warehouse may transfer his ownership to any other person but the Director may refuse to recognize any such transfer of ownership unless he is notified thereof in the manner prescribed by regulation which may vary in respect of different classes or kinds of goods in respect of which circumstances specified apply, or, in the absence of any such regulation, in such manner as he may require.

Special provisions in respect of customs and excise manufacturing warehouses

26. (1) Subject to the provisions of this Act, goods liable to excise duty or sales duty may not be manuf actured except in terms of this section and except in a customs excise and sales duty manufacturing warehouse licensed under this Act: Provided that spirits distilled by agricultural distillers shall be excluded from the requirement of manufacture in a customs excise and sales duty manufacturing warehouse and that excisable goods or sales duty goods may with the permission of the Director be manufactured in a special customs excise and

sales duty warehouse licensed under this Act.

(2) Subject to the provisions of this Act, the Minister may, on such conditions as he may impose, permit the manufacture under the provisions of this Part of any goods in any customs excise and sales duty manufacturing warehouse if any of the goods used in such manufacture are liable to duty or if the goods so manufactured are dutiable.

(3) Any dutiable goods brought into and intended for use in a customs excise and sales duty manufacturing warehouse in the manufacture of goods liable to excise duty or sales duty shall be entered for home consumption and any duty due thereon shall be paid prior to such use.

(4) No manufacturing of goods shall take place in a customs excise and sales duty manufacturing warehouse until all premises and plant intended for use in connection with such manufacturing and the purpose for which they are to be used have been approved by and registered with the Director.

(5) Plans of the premises and plant to be used in connection with such manufacturing and of the location of the plant on such premises and particulars of any identifying numbers or marks on any plant shall be submitted to the Director before the commencement of manufacturing and no alteration to such premises or plant shall be made without the prior permission of the Director.

(6) All operations in customs excise and sales duty manufacturing warehouses shall be subject to the right of supervision by officers.

(7) (a) Every licensee of a customs excise and sales duty manufacturing warehouse shall, if required by the Director, provide office accommodation and board and lodging, to the satisfaction of the Director, for any officer stationed at or visiting such warehouse for the purposes of this Act.

(b) A person so providing board and lodging for an officer shall be entitled to fair remuneration therefor.

(8) The Director may give instructions in writing to any licensee specifying in what part of the warehouse —

(a) any process in the manufacture is to be carried on; and

(b) any materials for use in manufacture and manufactured goods, respectively, are to be kept.

(9) No licensee shall, without the written permission of the Director in a customs excise and sales duty manufacturing warehouse, carry on any business except that for which the warehouse is licensed and the premises and plant are registered.

(10) No person shall, except with the written permission of the Director —

(a) use any premises or plant required to be registered in terms of the pro-

visions of this Part for any purpose other than that detailed in such registration;

(b) effect any alteration to any structure on such premises or to any such plant;

(c) bring into or have on such premises, any plant other than that detailed in such registration or remove any plant from such premises;

(d) place below the surface of the ground any pipe or tube for conveying any material or product in a warehouse unless such pipe or tube is enclosed in casing capable of being easily opened so that the pipe or tube is exposed to view.

(11) The Director may by notice in the Gazette, appoint the days on which and the hours during which all or any of the operations in a customs excise and sales duty manufacturing warehouse (including the removal of goods) shall be carried out.

(12) No distilling operation shall be commenced until the whole or any part of the distilling system or plant, as the Director may require, has been provided, at the expense of the licensee, with fittings, and requirements to permit of the insertion or affixing of customs and excise meters, gauges, rods, locks and seals according to the regulations and to the satisfaction of the Director, for the purpose of securing such system or plant, and until such system or plant has been duly secured by an officer.

(13) If any meter, rod, lock or fitting is tampered with or damaged, or if any pipe, cock, fastening or fittings connected with a still or vessel is pierced or damaged, the licensee shall forthwith repair or renew the article in question to the satisfaction of the Director or an officer may effect the repair or renewal at the expense of the licensee.

(14) If any such tampering, damage or piercing has been directly or indirectly caused by the wilful act, or by the neglect or with the connivance of the licensee or his employee, such licensee, in addition to liability for the cost of the repair or renewal, shall be guilty of an offence.

(15) The burden of showing that any such tampering, damage or piercing was not caused as specified in subsection (14) shall rest upon the licensee.

(16) The Minister may, subject to such conditions as he may impose, exempt the manufacture of any class or kind of goods from any provision of this section.

Ascertaining quantity of spirits by weighing

27. (1) The quantity of spirits in any container may be calculated by weighing or gauging.

(2) In ascertaining the quantity of spirits by weighing, the tables prescribed in the regulations shall be used, and the quantity ascertained in accordance with the said tables shall be deemed to be the true quantity of such spirits for the purposes of this Act.

Classification of spirits

28. No spirits distilled in Botswana shall, for the purposes of this Act, be classed as being spirits of the product of the vine until such spirits have been so certified by the Director and any spirits not so certified shall be deemed to be spirits other than of the product of the vine.

Control of the use of spirits for certain purposes

29. (1) No person shall use spirits, distilled from the product of the vine, in the manufacture of alcoholic beverages unless such spirits have been certified by the Director to be suitable for such use: Provided that if the Director declines to certify any spirits as suitable for such use as aforesaid the manufacturer may redistil such spirits or treat the same by any method approved by the Director and thereafter, in his discretion, the Director may certify the spirits as suitable for use in the manufacture of alcoholic beverages.

(2) The blending of brandy, and the production from spirits of any other beverage or any other non-excisable goods shall be subject to such supervision by an officer as the Minister may in each case consider necessary.

(3) The provisions of subsection (1) shall not apply to an agricultural distiller or a winegrower who manufactures alcoholic beverages under the provisions of this Act for his private use.

Entry of spirits for use in manufacture

30. (1) Spirits which have not been entered for home consumption shall not be used in the production of beverages or other non-excisable goods.

(2) The Minister may, on such conditions as he may in each case impose, permit the use of spirits which have been entered for home consumption in the production of beverages on premises which have been licensed as a customs excise and sales duty storage warehouse and may, without prejudice to the provisions of section 106, permit payment of the duty on any such spirits used in the production of beverages on any such premises to be deferred until such beverages are delivered from any such warehouse.

(3) (a) No person shall, without the permission of the Director, redistil spirits which have been entered for home consumption.

(b) Any such permission may be granted subject to such conditions as the Director may in each case impose.

(4) Beverages or other non-excisable goods produced in contravention of the provisions of subsection (1) and any spirits redistilled in contravention of

subsection (3), shall be liable to forfeiture.

Ascertaining strength of spirits

31. (1) (a) For the purposes of this Act, the strength of any spirits or spirituous preparation imported into Botswana shall be taken to be that shown on test by Gay Lussac's hydrometer at a temperature of 15° Centigrade and the strength of any spirits or spirituous preparation manufactured in Botswana shall be taken to be that shown on test by Sikes' hydrometer, in accordance with the tables used with such hydrometers.

(b) If in the opinion of an officer the strength of any spirits cannot immediately or accurately be ascertained by hydrometer, the strength may be ascertained in such other manner as the Director may determine.

(2) In any entry, certificate, return, invoice, declaration or other document rendered to the department in accordance with the provisions of this Act in respect of imported spirits or spirituous preparations, the strength of such spirits or spirituous preparations shall be declared in terms of the content of absolute alcohol by volume at 15° Centigrade and for this purpose every one per cent of absolute alcohol by volume shall be deemed to be and may be expressed as one degree of absolute alcohol by volume.

(3) For the purposes of calculating the duty, one gallon of spirits at proof strength as determined by Sikes' hydrometer shall be deemed to be equal to 0.571 gallons of absolute alcohol by volume.

Requirements in respect of stills

32. Subject to the provisions of section 64 no person shall distil spirits in a still which does not comply with the requirements prescribed in the regulations as to capacity and construction: Provided that the Minister may in his discretion exempt from all or any of the said requirements, for such period and on such conditions as he thinks fit, any still in use at the commencement of this Act or any still used for any purpose other than the manufacture of potable spirits.

Special provisions regarding spirits manufactured by agricultural distillers

33. (1) The manufacture of spirits by an agricultural distiller shall be subject to such supervision by an officer as the Director may in each case consider necessary.

(2) An allowance may be made for natural waste and evaporation on all spirits of his own distillation stored by an agricultural distiller on his farm, to the extent specified in Schedule No. 6, if the Director is satisfied that no part of such loss was wilfully or negligently caused.

(3) No agricultural distiller shall use his still for distilling spirits from any material other than produce grown on the farm of which he is the owner or occupier and which is of a kind prescribed by regulation.

(4) Subject to the provisions of this Act and of any other law relating to liquor, the provisions of section 19(4) shall *mutatis mutandis* apply in respect of spirits manufactured from grapes by any argicultural distiller specified by the Minister by notice and for the purpose of such application any reference in the said subsection to a customs excise and sales duty warehouse shall be deemed to be a reference to the farm on which such spirits are manufactured.

Special provisions regarding wine

34. (1) (a) The Director may, subject to such conditions as he may impose in each case, license the premises of any body or person who holds a licence under any law to deal in wine in wholesale quantities, as a special customs excise and sales duty warehouse for the purpose of manufacturing wine.

(b) Special warehouses licensed under this subsection shall, for the purposes of this Part be deemed to be customs excise and sales duty manufacturing warehouses.

(2) Where less than fifty per cent by volume of the wine manufactured in any customs excise and sales duty warehouse is manufactured from wine or grapes originating in a district within two hundred and fifty miles of such warehouse, the Minister may prescribe a fixed allowance in respect of working and processing losses and losses due to natural causes which shall be granted in lieu of the allowance in respect of such losses provided for in section 19(5).

Specific provisions regarding beer

35. (1) If the specific gravity before fermentation of any worts to be used in the manufacture of beer in Botswana, in the collecting or fermenting vessels in a customs excise and sales duty manufacturing warehouse exceeds by more than two per cent the specific gravity which should, according to the manufacturing records of the manufacturer be the specific gravity of such worts, such manufacturer shall be guilty of an offence.

(2) Bates' saccharometer and tables shall be used to ascertain the specific gravity of worts, and 1° of specific gravity shall be taken to be equal to one-thousandth part of the specific gravity of distilled water at 15.6° Centigrade.

(3) When fermentation has commenced in any worts so that the original specific gravity cannot be ascertained by the prescribed saccharometer, such specific gravity shall be determined in accordance with the regulations.

(4) Every manufacturer shall, in respect of beer manufactured by him in Botswana, register with the Director the names whereunder such beer will be sold or disposed of together with the number of the sub-item of tariff item 104.10 of Part 2 of Schedule No. 1 which will apply in respect of beer sold or disposed of under every such name and no beer shall be sold or disposed of except under a name so registered.

(5) No beer shall be sold or disposed of by any manufacturer except in a container which indicates the name of such beer, and any invoice or other document relating to the sale or disposal of such beer shall indicate the name thereof.

(6) Any description on any container of beer bearing an indication of a name registered with the Director shall be deemed to be a declaration for the purpose of assessment of duty.

(7) The Director may, by notice, exempt beer of any class or kind from any or all of the provisions of subsections (4) and (5).

(8) (a) If the specific gravity before fermentation of any beer in any container bearing an indication of a name registered with the Director under this section is ascertained to be higher or lower than the specific gravity before fermentation specified in the sub-item of tariff item 104.10 so registered in relation to beer of such name, the manufacturer shall be liable for duty on the full quantity of the brew or blend of brews of beer from which such container was filled, at the rate of duty applicable to beer of the same specific gravity before fermentation as that ascertained in respect of the contents of such container or to beer of the same specific gravity before fermentation as that registered in relation to the name on such container, whichever is the higher rate of duty.

(b) If the Director is unable to establish such full quantity from the records of the manufacturer, he may determine a quantity which shall be deemed to be such full quantity.

(c) Any beer of any brew or blend of brews of beer referred to in paragraph (a) and not delivered from the stocks of such manufacturer shall be liable to forefeiture.

Special provisions in respect of the manufacture of sales duty goods and the collection of sales duty.

36. (1) Every manufacturer of sales duty goods, every owner of sales duty goods manufactured for him partly or wholly from materials owned by such owner, and every manufacturer of and dealer in pearls, precious and semi-precious stones, precious metals, rolled precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones, precious metals or rolled precious metals (excluding imitation jewellery), shall license his premises as a special customs excise and sales duty warehouse for sales duty purposes in terms of the provisions of this Act, and no such manufacturer, owner or dealer shall manufacture or deal in or with sales duty goods unless he has so licensed his premises: Provided that the Minister may in his discretion and to the extent he deems fit, exempt, on the conditions imposed by him in each case any such manufacturer, owner or dealer from the requirements of this Act.

(2) Notwithstanding anything to the contrary in this Act contained —

(a) where the value by any process in the manufacture of sales duty goods is,

in the opinion of the Minister, low in relation to the manufacturer's selling price of such goods, or where any process in the manufacture of sales duty goods presents in his opinion exceptional difficulties in the collection of sales duty in respect of such goods, the provisions of subsection (1) shall apply, and due entry of such goods shall be effected, at such stage in the manufacture of the said goods as he may in his discretion determine, and the processes which shall be deemed to be included for the purpose of calculating the value for sales duty purposes of such goods shall be as determined by him;

(b) the Minister may, subject to such conditions as he may impose in each case —

(i) where the production and disposal of any sales duty goods are performed by different persons, or under other circumstances rendering it expedient in his opinion to do so, issue one licence under the provisions of this Act in respect of the premises of two or more persons concerned, and thereupon each such person shall be jointly and severally liable for the sales duty on all the sales duty goods concerned, any one paying, the other or others to be absolved *pro tanto;*

(ii) include in a special customs excise and sales duty warehouse licence issued under this Act in respect of the premises of any manufacturer of sales duty goods, any warehouse, depot, agency, branch or other storage place approved by the Director and in which any such goods owned by such manufacturer, are stored, and thereupon such goods so stored shall, for the purposes of this Act, be deemed to be in the licensed special customs excise and sales duty warehouse of such manufacturer, and the licensee concerned shall manufacture, and the licensee concerned shall be liable as such in all respects for compliance with the requirements of this Act and for the sales duty on such goods so stored;

(iii) in such circumstances as he may deem expedient, license the premises of any dealer in sales duty goods as a special customs excise and sales duty warehouse under the provisions of this Act, and thereupon such dealer shall comply with the requirements of this Act relating to the collection of sales duty on such sales duty goods as the Minister may determine, and be liable for the sales duty on such goods;

(iv) make such temporary or permanent adjustment to the sales duty value of any sales duty goods as he may deem reasonable in circumstances which are in his opinion exceptional.

(2) Sales duty goods manufactured in Botswana by any natural person for his own use and not for sale or disposal and in circumstances which in the opinion of the Minister do not constitute a business venture, may, subject to such conditions as he may impose in each case, be exempted by the Minister from the payment of sales duty thereon.

(4) Sales duty goods manufactured in Botswana by any person or any class or kind of such goods, may, subject to such conditions as the Minister may impose, be exempted by the Minister from the payment of sales duty thereon if —

(a) the average value for sales duty purposes of such goods or such class or kind of such goods has during such period or periods as the Minister may determine, not exceeded such amount as the Minister may determine; or

(b) the value for sales duty purposes of such goods or such class or kind of such goods is in the opinion of the Minister not likely to exceed the amount referred to in paragraph (a) during one calendar year; or

(c) such circumstances as may be prescribed by regulation apply.

Duties applicable to goods manufactured in a customs, excise & sales duty warehouse.

37. (1) In respect of any goods manufactured in a customs excise and sales duty warehouse there shall be paid, subject to the provisions of section 77, on entry for home consumption thereof, duty at the undermentioned rates, namely —

(a) if such manufactured goods are not liable to excise duty, the customs rate of duty applicable in terms of Schedules Nos. 1 and 2 on any imported goods used in the manufacture of such manufactured goods and the excise rate of duty applicable in terms of Schedule No. 1 on any excisable goods used in the manufacture of such manufactured goods; and

(b) if such manufactured goods are laible to excise duty, the excise rate of duty applicable in terms of Schedule No. 1 on such manufactured goods.

(2) Notwithstanding the provisions of subsection (1), the Director may, on such conditions as he may in each case impose, for the purpose of preserving any goods in a customs excise and sales duty storage-warehouse or of reconditioning such goods which, as a result of contamination or deterioration or for any other reason, have become unsaleable or not readily saleable or for the purpose of fulfilling special orders permit such goods to be reconditioned or to be mixed or blended in such warehouse with other goods, and in that event duty shall be paid in lieu of the duties prescribed in subsection (1), according to the first account taken of any such goods or the total quantity of such reconditioned, mixed or blended goods, whichever quantity is the greater, as follows, namely —

(a) if such reconditioned, mixed or blended goods are not liable to excise duty, at the customs rate of duty applicable in terms of Schedules Nos. 1 and 2, on any imported goods contained in such reconditioned, mixed or blended goods, and at the excise rate of duty applicable in terms of Schedule No. 1, on any excisable goods contained in such reconditioned, mixed or blended goods; and

(b) if such reconditioned, mixed or blended goods are liable to excise duty, at the excise rate of duty applicable in terms of Schedule No. 1, on the

total quantity of such reconditioned, mixed or blended goods, and, in addition thereto, duty in an amount equal to the amount by which the customs duty at the rate applicable in terms of Schedules Nos. 1 and 2, on the imported goods contained in such reconditioned, mixed or blended goods, exceeds the excise duty at the rate applicable in terms of this paragraph on such proportion of such reconditioned, mixed or blended goods as is represented by such imported goods contained therein: Provided that such reconditioned, mixed or blended goods shall, in either case, qualify for any rebate of duty specified in respect of such goods in any applicable item of Schedule No. 3, 4, or 6.

(3) Where the Director has permitted any goods to be reconditioned or to be mixed or blended in a customs excise and sales duty storage warehouse with other goods, such warehouse shall, without being licensed as a customs excise and sales duty manufacturing warehouse and without approval of the premises plant thereon, be regarded for the purposes of this Act as a licensed customs excise and sales duty manufacturing warehouse.

(4) (a) Notwithstanding anything to the contrary in this Part contained, the Director may, on such conditions as he may in each case impose, permit the mixing or blending of mineral oil products which have been entered for home consumption and have passed out of customs excise and sales duty control but have not been delivered from the stocks of the importer or the manufacturer, for the purposes of rendering such goods saleable or more readily saleable or of fulfilling special orders.

(b) The provisions of subsection (2) in so far as they relate to the duty payable and the rebate of duty shall *mutatis mutandis* apply in respect of mineral oil products mixed or blended under this subsection.

(c) Any duty paid in respect of any goods so used for mixing or blending shall be deemed to have been paid in respect of any duty payable in accordance with the provisions of paragraph (b) in respect of the mineral oil products obtained by such mixing or blending.

(d) Nothing in this section contained shall be construed as authorizing a refund of any amount by which any duty already paid or assessed in respect of any goods so used for mixing or blending exceeds the duty payable under this subsection.

(e) Any such mineral oil product used in such mixing or blending shall be deemed to consist entirely of imported goods unless it is proved to the satisfaction of the Director that it consists entirely of imported goods unless it is proved to the satisfaction of the Director that it consists entirely of excisable goods or it is proved to his satisfaction that it contains such a small proportion of imported goods that he considers it negligible, in which event such mineral oil product shall be deemed to consist entirely of excisable goods.

(5) For the purposes of subsection (4), "importer" or "manufacturer" includes any person who, by virtue of an agreement with a person who imports or manufactures mineral oil products, undertakes the distribution or sale in Botswana, in wholesale quantities, of mineral oil products imported or manufactured by the importer or manufacturer.

(6) If the Director is satisfied that any goods to which this Act relates have become mixed by accident, he may apply the provisions of subsection (2), in so far that subsection relates to the duty payable and any rebate of duty, as if such goods were mixed in a customs excise and sales duty storage warehouse with his permission.

(7) Notwithstanding anything to the contrary in this Act contained, the Director may, subject to such conditions as he may in each case impose, regard the mixing of mineral oil products of different classes or kinds as a result of transport by pipeline (except a pipeline used in connection with the loading or discharge of vehicles) or the mixing of imported and locally manufactured mineral oil products of the same class or kind in the ordinary course of transport or storage or distribution in Botswana as not constituting manufacture of a new product, provided the quantities of the constituent products entered before they became so mixed are separately accounted for to his satisfaction.

(8) There shall be paid on entry for home consumption, in addition to any duty payable in terms of this section and subject to the provisions of sections 26(3) and 77 sales duty at the rate applicable in terms of Schedule No. 1 on any sales duty goods used or incorporated in the manufacture, reconditioning, mixing or blending of any goods to which this section relates and on any such manufactured, reconditioned, mixed or blended goods which are liable to sales duty in terms of the aforementioned Schedule.

PART V

CLEARANCE AND ORIGIN OF GOODS: LIABILITY FOR AND PAYMENT OF DUTIES

Entry of goods and time of entry

38. (1) (a) Every importer of goods shall within seven days of the date on which such goods are, in terms of section 10, deemed to have been imported or within such further time as the Director may allow, make due entry of those goods, in the form prescribed, and declare to the truth of such entry.

(b) An officer at any place appointed under the provisions of this Act for the entry of goods shall accept entries for goods in respect of which it is proved to his satisfaction that such goods have been loaded on a vehicle for discharge at that place, notwithstanding the fact that such vehicle has not yet arrived at that place.

(2) Every importer shall within seven days of the granting of a delivery order by an officer in respect of any goods entered in terms of subsection (1) or, where the goods in question arrive after the granting of the order, within seven days of the arrival of such goods, present such delivery order to the authority in possession of such goods for delivery thereof.

(3) Every exporter exporting any goods shall before such exportation takes place deliver to an officer a bill of entry in the prescribed form, but the Director may, if no export duty is payable on and no obligation or condition is to be fulfilled or complied with under any law in respect of such goods, allow such a bill of entry to be delivered at such time as he deems reasonable.

(4) (a) The Minister may by regulation permit any excisable goods, sales duty goods and any class or kind of imported goods to be removed from a customs excise and sales duty warehouse on the issuing by the owner of such goods of a prescribed certificate or an invoice or other document prescribed or approved by the Minister, and the payment of duty on such goods at a time and in a manner specified by regulation, and such certificate, invoice or other document, shall for the purposes of section 19 (4), and subject to the provisions of section 39(3), be deemed to be a due entry from the time of removal of those goods from the customs excise and sales duty warehouse.

(b) No such goods may be removed from a customs excise and sales duty warehouse or appropriated for use by the owner prior to or without the issuing of such certificate, invoice or other document.

(5) The Minister may by notice in the Gazette exempt from the provisions of this section goods imported or exported by any means specified in such notice and goods imported from or exported to any country specified in such notice.

Importer and exporter to produce documents and pay duties

39. (1) (a) The person entering any imported goods for any purpose in terms of the provisions of this Act shall deliver to the Director a bill of entry in the prescribed form, setting forth the full particulars as indicated on the form and as required by the Director and shall make and subscribe to a declaration in the prescribed form, as to the correctness of the particulars on such bill of entry and at the same time the said person shall deliver such duplicates of the bill of entry as may be prescribed or as may be required by the Director and shall pay all duties due on the goods.

(b) The said person shall further produce the bill of lading or other documents of title, invoices in the prescribed form, shipper's statement of expenses incurred by him, copy of the confirmation of sale or other contr act of purchase and sale, importer's written clearing instructions and such other documents relating to such goods as may be put to him by the Director.

(c) The said person shall also, in respect of any such class or kind of goods as may be specified by the Minister by regulation or any goods to which

circumstances so specified apply, produce to the Director for retention by him, such a sample as may be so specified and a true copy of any invoice or other document relating to such goods or of any blueprint, illustration, drawing, plan or illustrated and descriptive literature so specified in respect of such goods and relating to such goods.

(2) (a) If any goods intended for export are liable to any export duty under this Act, the amount thereof shall be stated in the bill of entry relating to such goods and shall be payable upon presentation of such entry to the Director.

(b) No such bill of entry shall be valid, nor shall any person export such goods, until the duty has been paid to the Director.

(3) (a) Any person who removes goods from a customs excise and sales duty warehouse by means of the issuing of a certificate, invoice or other document referred to in section 38(4) shall present to the Director a validating bill of entry in the prescribed form at the time and in the manner specified by regulation in respect of any such certificate, invoice or other document, and shall pay at the prescribed time to the Director the duty due on the goods to which such certificate, invoice or other document relates.

(b) The said person shall present to the Director such validating bill of entry setting forth the full particulars indicated thereon, and the declaration shall be duly signed by the prescribed person and there shall be as many duplicates and such supporting documents as may be prescribed or as may be required by the Director.

(4) The Director may, by notice in the Gazette, specify the manner in which bills of entry for goods of any such class or kind as may be specified, or goods imported or exported in such manner or such circumstances as may be so specified, shall be delivered.

Validity of entries

40. (1) No entry shall be valid unless —

(a) in the case of imported or exported goods, the description and particulars of the goods and the marks and particulars of the packages declared in that entry correspond with the description and particulars of the goods and the marks and particulars of the packages as reported in terms of section 7 or 12 or in any certificate, permit or other document, by which the importation or exportation of those goods is authorised;

(b) the goods have been properly described in the entry by the denomination and with the characters, tariff heading and item numbers and circumstances according to which they are charged with duty or are admitted under any provision of this Act or are permitted to be imported or exported;

(c) the true value of the goods on which duty is leviable or which is required to be declared under the provisions of this Act and the true territory of

origin, territory of export and means of carriage have been declared;

(d) in the case of goods purchased by or sold, consigned or disposed of to any person in Botswana a correct and sufficient invoice thereof, in the prescribed form, has been produced to the Director;

(e) the correct duty due has been paid.

(2) Goods taken or delivered or removed by virtue of an entry which is not valid out of any aircraft, vehicle, transit shed, customs excise and sales duty warehouse or other place where they have been deposited with the sanction of the Director, shall be deemed to be goods landed or taken without due entry thereof: Provided that if such goods are included in any entry embracing more than one package, and it is shown that the invalidity arose without wilful default or negligence of anyone connected with the goods, and that such invalidity does not exist as to all the packages in that entry then only the packages not validly entered shall be deemed to have been landed or taken without due entry.

(3) The Director may, subject to the provisions of section 78 and on such conditions as he may impose and on payment of such fees as may be prescribed, allow the importer or exporter or manufacturer to adjust any bill of entry which is invalid or incorrect or has been passed in error, by means of a voucher of correction or by substitution of a correct bill of entry and cancellation of the original bill of entry: Provided that acceptance of such voucher or correct bill of entry shall not indemnify such importer or exporter or manufacturer against any fine or penalty provided for in this Act.

Particulars on invoices

41. (1) The exporter of any goods imported into or exported from Botswana or the owner of any excisable goods or sales duty goods manufactured in any customs excise and sales duty warehouse shall render a true, correct and sufficient invoice, certificate of value and certificate of origin of such goods in such form and declaring such particulars of such goods as may be prescribed in the regulations and as may be necessary to make a valid entry of such goods and shall furnish such additional information in connection with such invoice, certificate, particulars or goods as the Director may, for the purposes of this Act, require at any time: Provided that different requirements may be prescribed in the regulations in respect of invoices and certificates relating to goods of different classes or kinds or goods to which different circumstances specified in the regulations apply.

(2) Every exporter or manufacturer shall allocate to any goods of a class or kind specified in the regulations for the purposes of this subsection and exported to or from or manufactured in Botswana after a date specified by the Minister by notice in the Gazette, a distinctive and permanent identification number, code, description, character or other mark in such manner and in accordance with such method as may be prescribed in the regulations and from the

day immediately after such date such number, code, description, character or other mark shall be quoted or reproduced in all prescribed invoices relating to such goods and in all such other documents relating to such goods as may be specified in the regulations.

(3) All particulars in any prescribed invoice and certificate in respect of imported goods shall relate to the goods in the condition in which they are imported into Botswana and for the purposes of section 108(2) no change in such condition shall be deemed to have taken place between the time of importation and the time of any examination or analysis decided upon by the Director unless the importer is able to satisfy the Director of any such change and the extent thereof: Provided that the Director may in his discretion refuse to act upon the result of any such examination or analysis if the particulars in such invoice are thereby proved to be incorrect.

(4) (a) All particulars necessary to make a valid entry and all particulars in respect of the free on board price or the domestic value or of any commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information whatever which relates to and has a bearing on such price or value (including any information required to be given in any prescribed certificate of value) shall be declared by the exporter in any prescribed invoice or certificate in respect of any imported goods and such particulars shall, except where the Director otherwise determines, relate to the final amount of such free on board price or domestic value or commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate or remission and to the final particulars or information regarding such goods.

(b) Any particulars referred to in paragraph (a) and declared in any prescribed invoice or certificate in respect of any imported goods shall be subject to any credit or debit note passed by the exporter or to any refund made or becoming due by the exporter or any amount paid or becoming due to the exporter (directly or indirectly, in money or in kind or in any other manner) or to any change of any nature whatever in such particulars in respect of such goods after the date of issue of such invoice or certificate and the exporter shall whenever any such note is passed, or refund is made or becomes due or amount is paid or becomes due or change takes place forthwith issue an amended invoice or certificate to the importer who shall produce such amended invoice or certificate to the Director within one month of receipt thereof and report the circumstances to him.

(c) If any particulars referred to in paragraph (a) of any imported goods are not declared in the prescribed invoice or certificate in respect thereof or if any change in the particulars declared in any prescribed invoice or certificate relating to any imported goods which occurs after the date of issue of any such invoice or certificate is not forthwith reported to the Director by the importer of such goods or if the Director has reason to believe that an offence referred to in section 88(f) or (g) has been committed in respect of any imported

goods the Director may determine a free on board price, cost insurance freight price, domestic value, origin, date of purchase, quantity, description or any characteristics of such goods according to the best information available to him which shall, subject to an appeal to the Minister, be regarded as the free on board price, cost insurance freight price, domestic value, origin, date of purchase, quantity, description or the characteristics of such goods.

Entry by bill of sight

42. (1) If any importer makes and subscribes to a declaration that he cannot for want of full information make due entry of any goods (other than goods which are exempted from the provisions of section 38) the Director may accept an entry by bill of sight for those goods by the best description which can be given, and may grant a warrant in respect thereof so that the same may be landed and brought to a place indicated by the Director at the risk and expense of the importer for the purpose of being seen and examined by him there in the presence of the Director.

(2) (a) The importer shall make due entry of those goods within three days of the date on which they were brought to the place of examination which shall be regarded as a special State warehouse for the purpose of securing the duties thereon until the goods are duly entered and removed or delivered in accordance with this Act.

(b) In default of due entry such goods may after three months of the date of receipt thereof into the said place of examination be disposed of in the manner described in section 43.

(3) No goods entered by bill of sight in terms of this section shall be removed without due entry after sight, and the penalties prescribed in this Act in respect of the incorrect or false entry of goods are also applicable in respect of the said due entry after sight.

Disposal of Goods on Failure to make due entry

43. (1) If entry of any imported goods (other than goods which are exempted from the provisions of section 38) has not been made under the provisions of section 38, the Director may, on expiry of the period prescribed in subsection (1) of the said section, require the master or other person who brought the goods into Botswana to remove them to a State warehouse or other place indicated by the Director or may himself so remove them.

(2) The Director may at any time after the expiry of such prescribed period call upon the importer to make due entry of the goods within a time specified and if such importer fails to do so the goods shall be liable to forfeiture.

(3) If after the expiration of three months from the date of removal to a State warehouse or other place indicated by the Director or, where no such removal has taken place, from the date of expiry of the period prescribed in section 38(1), any goods remain unentered, the Director may cause them to be sold, and if so sold the proceeds thereof shall be applied in discharge of any duty, ex-

penses incurred by the department, charges due to the department, charges due for rail freight, and the surplus, if any, shall, unless the Director is satisfied that such goods were imported in contravention of any law, upon application be paid to the owner of the said goods: Provided that —

(a) if the goods cannot be sold for a sum sufficient to cover the duty, expenses, charges and freight aforesaid the Director may accept the sum offered and apply it in discharge of the said debits in the order mentioned or direct that the goods in question be destroyed or appropriated to the State; or

(b) if the goods cannot be sold at a price regarded by the Director as reasonable, they may in his discretion be appropriated to the State; and

(c) no payment of surplus in respect of goods sold shall be made to the owner of the goods, unless the application for such payment is supported by proof of ownership of the goods and is received by the Director within two years from the date of sale of the goods.

(4) Notwithstanding anything to the contrary in this Act contained –

(a) if any goods referred to in subsection (3) are of a perishable or dangerous nature, or if the Director considers that, unless the goods are sold at once, the proceeds would not be sufficient to cover the duties and charges due or charges which may become due in respect of those goods, he may forthwith direct the sale thereof and apply the proceeds as provided in subsection (3);

(b) if any goods are sold in terms of this section subject to compliance by the purchaser with any condition, and the purchaser fails to comply with such condition within a period of three months from the date of sale of such goods, such sale shall be null and void and the net proceeds of sale may be refunded to the purchaser and the Director may direct that the goods in question be destroyed or appropriated to the State or be dealt with in such manner as he may deem fit.

Liability for duty

44. (1) Liability for duty on any goods to which section 10 relates shall commence from the time when such goods are in terms of that section deemed to have been imported into Botswana: Provided that, subject to the provisions of subsection (7) any such liability shall cease if it is proved to the satisfaction of the Director that such goods (excluding, save in so far as the regulations otherwise provide, goods which are missing from any individual package and in respect of which any customs duty or sales duty, each taken separately, does not exeeeed twenty-five rand) were not landed at any place in Botswana.

(2) Any excisable goods or sales duty goods shall, for the purposes of this Act, be deemed to have been manufactured at that stage in the manufacturing process when the said goods have acquired the essential charateristics of

and are in the opinion of the Director capable of use as such excisable goods or sales duty goods, and liability for duty shall commence at the said stage.

(3) The pilot of an aircraft or carrier of goods by means of any other vehicle shall be liable for the duty on all goods which are removed from that aircraft or vehicle at a place in Botswana to which they are not consigned, and such liability shall continue until the goods have been duly entered or otherwise accounted for to the satisfaction of the Director.

(4) The pilot or carrier concerned shall be liable for the duty on all goods deemed in terms of section 10 to have been imported, except goods in respect of which an air consignment note or other document was issued on loading of such goods onto the aircraft or vehicle by means of which they were imported stating that the said goods were accepted for conveyance at the risk of the owner thereof in all respects and not only as regards risk in respect of damage to such goods.

(5) The liability of the pilot or other carrier for duty in terms of subsection (4) shall cease —

(a) upon lawful delivery of the goods, after due entry thereof has been made, to the importer or his agent;

(b) if due entry of the goods has not been made, upon delivery thereof to the State warehouse or other place indicated for the purposes of this section by the Director.

(6) In all cases where the pilot or other carrier is not liable for the duty on any imported goods or where the liability of the said pilot or other carrier has ceased in respect of such goods in terms of this section, liability for duty thereon shall, subject to the provisions of Part VII, rest on the importer or the owner of such goods.

(7) Notwithstanding anything to the contrary in this section contained, no importer shall be granted a refund of customs duty or sales duty paid in respect of any goods missing from any individual imported package, if any such customs duty or sales duty, each taken separately, does not exceed R25.

(8) The manufacturer or the owner of any excisable goods or sales duty goods shall, subject to the provisions of Part VII, be liable for the duty on such goods and his liability shall continue until such goods have been duly entered and the duty due thereon paid.

(9) For the purposes of subsection (5) an entry by bill of sight shall be deemed to be due entry.

(10) Any duty for which any person is liable in terms of this section shall be payable upon demand by the Director.

(11) Where any goods (other than goods on which all duties payable on entry into Botswana have been collected in some other part of the common customs

area) are imported into Botswana the Minister may, if he is satisfied that no sufficient provision exists for the collection of duties by officers on entry of goods into Botswana provided by regulation for the method of collection of such duties.

Determination of duty applicable

45. (1) Notwithstanding anything to the contrary in this Act contained, all goods consigned to or imported into Botswana or stored or manufactured in a customs excise and sales duty warehouse or removed in bond shall upon being entered for home consumption or upon payment of duty for any reason whatever, be liable to such duties (including anti-dumping duties specified in Schedule No. 2 and new or increased duties referred to in section 59(1) imposed under the provisions of section 54) as may at the time of such entry or payment be leviable.

(2) For the purposes of this section, the time of entry for home consumption of goods imported by post (and not entered at a customs and excise office before the Director) shall be deemed to be the time when such goods are assessed for duty.

Origin of goods

46. (1) For the purposes of this Act (excluding Parts VI and IX), goods shall not be regarded as having been produced or manufactured in any particular territory unless —

(a) at least twenty-five per cent (or such other percentage as may be determined under subsection (2), (3) or (4)) of the production cost of those goods, determined in accordance with the regulations, is represented by materials produced and labour performed in that territory;

(b) the last process in the production or manufacture of those goods has taken place in that territory; and

(c) such other processes as the Minister may prescribe in respect of any class or kind of goods, have taken place in the production or manufacture of goods of such class or kind in that territory.

(2) The Minister may from time to time by regulation increase the percentage prescribed in subsection (1), in regard to any class or kind of imported goods to which that subsection applies.

(3) The President may, by agreement with the government of any territory increase or reduce for the purposes of section 52 (1) the percentage prescribed in this section in so far as that territory is concerned, in regard to any class or kind of goods to which that subsection applies.

(4) The Minister may, by notice in the Gazette —

(a) in respect of any excisable or other goods produced or manufactured in Botswana or any class or kind of such goods in respect of which cir-

cumstances specified apply, increase or reduce the percentage prescribed in subsection (1);

(b) exclude any goods or class or kind of goods referred to in paragraph (a) from the provisions of subsection (1);

(c) prescribe that any goods or class or kind of goods referred to in paragraph (a) shall not be regarded as having been produced or manufactured in Botswana unless such processes in connection with the production or manufacture as may be specified in such notice have taken place in Botswana.

(5) On any question arising whether goods shall be regarded as having been produced or manufactured in a particular territory, in terms of this section, the decision of the Minister shall be final.

Establishment of Fund

47. (1) The Minister may establish a Fund for the purposes of this Act into which all monies collected under this Act (other than monies collected in any other country of the common customs area) shall be paid and out of which all monies which may be paid out under this Act shall be paid.

(2) In addition to any monies which may be paid out of the Fund under the provisions of this Act there may be paid out of such Fund any monies which may be due under the terms of any agreement made or deemed to be made in accordance with the provision of section 53.

Payment of duty and rate of duty applicable

48. (1) Subject to the provisions of this Act, duty shall be paid for the benefit of the Fund on all imported goods, all excisable goods and all sales duty goods in accordance with the provisions of Schedule No. 1 at the time of entry for home consumption of such goods.

(2) The preferential rate of duty specified in Column V in any tariff heading or sub-heading in Part I of Schedule No. 1 shall apply to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory indicated in the said Column V after such preferential rate of duty in respect of such goods and if such goods are imported from such territory

(3) The most favoured nation rate of duty specified in Column IV in any tariff heading or sub-heading in Part 1 of Schedule No. 1 shall apply, subject to the provisions of subsection (2), to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory with the government of which an agreement has been concluded under section 51, 52 or 53 or any territory the government of which has acceded to the agreement approved by section 2, of the Geneva General Agreement on Tariffs and Trade

Proclamation, (Chapter 177), if in respect of that territory the last mentioned agreement applies as between the government concerned and the Government of Botswana.

(4) The general rate of duty specified in Column III in any tariff heading or sub-heading in Part I of Schedule No. 1 shall apply to any goods to which such heading or sub-heading relates if the preferential rate of duty or the most favoured nation rate of duty does not apply to such goods in terms of the provisions of sub-section (2) or (3) or if no preferential rate of duty or most favoured nation rate of duty is specified in respect of such goods in such heading or sub-heading.

(5) Any export duty which may become payable in terms of section 50 (5) shall be paid for the benefit of the Fund, at the time of entry for export, on such goods as may be specified in Part 4 of Schedule No. 1 in terms of the provisions of the said section.

(6) Any duty payable in terms of section 54 and any anti-dumping duty payable in terms of section 56 shall be paid for the benefit of the Fund in accordance with the provisions of the said sections.

(7) Wherever the tariff heading or sub-heading under which any goods are classified in Part I of Schedule No. 1 is expressly quoted in any tariff item or sales duty item or item of Part 2, 3, 4, or 5 of the said Schedule or in any item in Schedule No. 2 in which such goods are specified, the goods so specified in the said tariff item or sales duty item or item of the said Part 2, 3, 4 or 5 or in the said item of Schedule No. 2 shall be deemed not to include goods which are not classified under the said tariff heading or subheading.

(8) (a) The interpretation of Part I of Schedule No. 1 shall be subject to the Explanatory Notes to the Brussels Nomenclature issued by the Customs Co-operation Council, Brussels, from time to time: Provided that where the application of any part of such Notes or any addendum thereto or explanation thereof is optional, the application of such part, addendum or explanation shall be in the discretion of the Minister.

(b) The Director shall obtain and keep in his office two copies of such Explanatory Notes and shall effect thereto any amendment of which he is notified by the said Council from time to time and shall record the date of effecting each such amendment and any such amendment shall, for the purposes of this Act, be effective from the date so recorded.

(c) Whenever in any legal proceedings any question arises as to the contents of such Explanatory Notes or as to the date upon which any amendment thereto was effected, a copy of such Explanatory Notes as amended in terms of this subsection shall be accepted as sufficient evidence of the contents thereof and of the effective date of any amendment thereto.

General amendment of Schedules

49. (1) Notwithstanding anything contained elsewhere in this Act the Minister may by notice in the Gazette amend any Schedule to this Act whether by increasing any duty, by imposing a new duty or otherwise to conform with any amendment made by any other country in the common customs area and in accordance with the obligations imposed under the Customs Union Agreement of the 11th December, 1969, entered into between the Governments of Botswana, Lesotho, South Africa and Swaziland.

(2) The provisions of section 50(8), (9) and (10) shall apply *mutatis mutandis* to any amendment made under the provisions of this section.

(3) Any amendment made under the provisions of this section shall lapse 30 days after the next termination of any meeting of Parliament after such amendment was made unless the National Assembly by resolution otherwise provides but without detracting from the validity of such amendment before it has so lapsed.

Amendment of Schedule No. 1

50. (1) The Minister may from time to time by notice in the Gazette amend the General Notes to Schedule No. 1 and Part 1 of the said Schedule and Part 2 of the said Schedule in so far as it relates to imported goods —

(a) in order to give effect to any agreement approved by section 2 of the Geneva General Agreement on Tariffs and Trade Proclamation (Chapter 177), or to any agreement concluded under section 51, 52 or 53;

(b) in order to give effect to any amendment to the Nomenclature set out in the annex to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs signed in Brussels in 1950;

(c) by deleting any reference therein to any territory the government of which has cancelled without the consent of the Government of Botswana, Lesotho, South Africa or Swaziland any preferential customs tariff rate applicable at the commencement of this Act to any goods produced or manufactured in any of those countries on their importation into such territory;

(2) The Minister may from time to time by notice in the Gazette amend Schedule No. 1, whenever he deems it expedient in the public interest to do so, by reducing any duty specified in the said Schedule, to the extent and for the period stated in the notice, or where no period is so stated until he otherwise directs.

(3) The Minister may from time to time by notice in the Gazette amend Part 2 of Schedule No. 1 —

(a) in order to convert a duty other than a stamp duty on any goods specified in the said Part or any class or kind of such goods to a stamp duty or vice versa, provided the rate of duty on such goods is not increased by such conversion;

(b) in order to bring into operation the whole or any part of a suspended duty specified in any tariff item of the said Part in respect of any goods to which that tariff item relates or any class or kind of such goods;

(c) to the extent he deems expedient, in respect of any goods, when imported goods of the same class or kind specified in Part 1 or 2 of Schedule No. 1 are the subject of an amendment to the said Part 1 or 2 in terms of the provisions of subsection (1).

(4) The Minister may from time to time by notice in the Gazette amend Part 3 of Schedule No. 1 —

(a) in order to adjust it to any amendment to the Nomenclature referred to in subsection (1) (b);

(b) in order to prevent serious detriment to any industry, which in his opinion may result by virtue of any provision of the said Part;

(c) to the extent he deems expedient in respect of any particular sales duty goods, when regard is had to the effects of sales duty on the sales of comparable goods;

(5) The Minister may, whenever he deems it expedient in the public interest to do so, by notice in the Gazette impose an export duty, on such basis as he may determine, in respect of any goods or any goods intended for export in circumstances specified in such notice and any export duty so imposed shall be set out in the form of a Schedule which shall be deemed to be incorporated in Schedule No. 1 as Part 4 thereof and to constitute an amendment of Schedule No. 1.

(6) (a) Whenever the Minister is satisfied that any amendment made under this section has an effect which was not foreseen or intended, he may, whether or not such amendment has ceased to have effect as such or has lapsed under subsection (8), by further notice in the Gazette, adjust such amendment, to the extent he deems fit, with effect from the date of such amendment or any later date and any adjustment effected under this subsection shall be deemed to be an amendment under this section.

(b) The provisions of paragraph (a) shall, insofar as they can be applied, apply *mutatis mutandis* in respect of any amendment made by Parliament, which corresponds to an amendment made under this section, before the lapsing in terms of subsection (6) of such last mentioned amendment.

(7) In addition to the powers conferred by subsections (1), (2), (3), (4), (5) or (6) the Minister may by notice in the Gazette amend any Schedule to conform with any amendment made by any other country in the common customs area and in accordance with the obligations imposed under the Customs Union Agreement of the 11th December, 1969, entered into between the Governments of Botswana, Lesotho, South Africa and Swaziland.

(8) Any amendment made under this section before the date upon which Parliament meets for the first time for the dispatch of business in any meeting during which the Minister introduces the Appropriation Bill shall, unless Parliament otherwise provides, lapse thirty days after the end of the meeting of Parliament during which the Minister introduced such bill, but without detracting from the validity of such amendment before it has so lapsed.

(9) Whenever in any legal proceedings any question arises as to whether the Minister in fact moved as described in subsection (7), or as to the date upon which he so moved, a copy of the minutes of proceedings of the National Assembly, indicating that the Minister so moved and certified by the Clerk to be a true copy, shall be accepted as sufficient evidence that he so moved and of the date upon which it took place.

(10) Any amendment made under this section may be made retrospective: Provided that no amendment may be made retrospective to a date earlier than that on which a notice of the intention to make the amendment has been signed by the Minister, Financial Secretary or Deputy Financial Secretary and has been deposited in the office of the Director.

Agreements in respect of rates of duty lower than general rates of duty

51. The President may conclude an agreement with the government of any territory whereby, in consideration of equivalent privileges in respect of the importation of goods produced or manufactured in Botswana, rates of duty lower than the general rates of duty specified in Part 1 of Schedule No. 1 are on importation into Botswana extended to specific goods produced or manufactured in that territory.

Agreements in respect of rates of duty lower than the most favoured nation rates of duty

52. The President may conclude an agreement with the government of any Commonwealth country or of any territory which is under the protection of the Government of the United Kingdom of Great Britain and Northern Ireland or which is under the trusteeship of any Commonwealth country, whereby in consideration of equivalent privileges in respect of goods imported into that country or territory from Botswana, rates of duty lower than the most favoured nation rates of duty specified in Part 1 of Schedule No. 1 are extended to specific goods produced or manufactured in and imported from that country or territory.

Agreements with African Territories

53. (1) The President may conclude an agreement with the govemment of any territory in Africa in which it is provided that, notwithstanding anything to the contrary in this Act contained —

(a) goods produced or manufactured in or imported into Botswana shall be admitted into that territory free of duty or at special rates of duty and

goods produced or manufactured in or imported into that territory shall be admitted into Botswana free of duty or at special rates of duty;

(b) such arrangements (including arrangements providing for the prohibition or quantitative or other limitation or restriction of the importation of any goods) as may be agreed upon between the parties to the agreement shall apply in respect of the admission of any goods into the territory of one of the parties from the territory of the other party and in respect of the entry of and the collection of duty on goods on importation into the territory of any party from a territory other than the territory of the other party;

(c) each party to the agreement shall be compensated in respect of duty on such goods to the extent and in the manner agreed upon between the parties to the agreement.

(2) Payment made by the government of any territory to the Government of Botswana in terms of any agreement concluded under the provisions of subsection (1) shall accrue to the Fund and payments due from the Government of Botswana to the Government of any territory in terms of any such agreement shall be paid out of the Fund.

(3) For the purposes of this Act, the agreement concluded in the year 1969 between the Government of Botswana, the Government of the Kingdom of Lesotho, the Government of the Republic of South Africa and the Government of the Kingdom of Swaziland and any other agreement which purports to have been concluded in terms of any law relating to customs and which was being observed by Botswana immediately prior to the coming into operation of this Act as being in force between Botswana and any territory in Africa, shall be deemed to have been concluded in terms of and to be and at all relevant times to have been within the powers conferred by this section.

Discrimination by other countries

54. (1) If the Minister is satisfied that the government of any territory has —

(a) imposed directly or indirectly on any goods wholly or partly produced or manufactured in Botswana any duty, charge or restriction which is not imposed upon like goods produced or manufactured in any third territory; or

(b) has discriminated against the commerce of Botswana in such a manner as to place it at a disadvantage in comparison with the commerce of any third territory,

he may in his discretion, if he considers that the public interest will be served thereby, by notice in the Gazette impose —

(i) on all goods or any class or kind of goods imported from the territory whose government has so acted; and

(ii) on all goods or any class or kind of goods whencesoever imported,

wholly or partly produced or manufactured in such territory additional duties not exceeding the value of such goods, and from a date to be specified in the proclamation there shall be paid on such goods, upon entry for home consumption thereof, the additional duties at the rates imposed in the proclamation, in addition to any other duties payable on such goods under the provisions of this Act.

(2) Any additional duty imposed in terms of subsection (1) shall be set out in the form of a Schedule which shall be deemed to be incorporated in Schedule No. 1 as Part 5 thereof and to constitute an amendment of Schedule No. 1.

(3) The provisions of section 50 (7), (8), (9) and (10) shall *mutatis mutandis* apply in respect of any amendment made under the provisions of this section.

Provisions with regard to stamp duties

55. (1) Any duty in respect of which it is indicated in any tariff item in Part 2 of Schedule No. 1 that such duty is a stamp duty, shall be paid by means of stamp labels affixed to the containers of the goods to which such duty relates or be determined by means of stamp impressions made on the containers of such goods: Provided that the Director may, in such circumstances and for such period as he may determine, accept the duty due on such goods in cash.

(2) The Minister may prescribe the sizes and types of containers which may be used by a manufacturer for the packing of goods liable to a stamp duty and the manner in which such stamp labels or impressions shall be affixed to or made on such containers and no such goods shall be sold or disposed of or removed from the customs and excise manufacturing warehouse in question in partly or completely manufactured condition except in accordance with the provisions of this Act.

(3) A manufacturer (including a manufacturer outside Botswana) may, subject to such conditions as the Director may impose, be allowed to exchange, for stamp labels of an equal value, stamp labels which have been unavoidably damaged, in the case of a manufacturer in Botswana, in his customs excise and sales duty warehouse or, in the case of a manufacturer outside Botswana, in his factory premises, or which are lawfully in his possession but are no longer required by him or which are faulty, or he may be granted a refund of the duty represented by any such stamp labels.

(4) (a) Stamp labels may in Botswana be sold only to a manufacturer licensed under this Act to manufacture goods liable to a stamp duty or to any person authorized by the Director to purchase such stamp labels and such manufacturer or person shall not sell or dispose of such stamp labels to any other person except with the permission of the Director.

(b) Stamp labels sold to a person outside Botswana shall not be imported into Botswana except for delivery to the Director.

(5) (a) The Minister may, in respect of any goods liable to a stamp duty or any class or kind of such goods, make such regulations as he deems necessary in regard to the cancellation of stamp labels or impressions.

(b) Any manufacturer, dealer or other person who fails to cancel any stamp label or impression which, in terms of such regulations, it is his duty to cancel shall be guilty of an offence.

(6) No person shall --

(a) counterfeit or make any facsimile of any stamp, label die or impression stamp prescribed under this Act;

(b) be in possession of, use or offer for sale or for use --

(i) any stamp label, die or impression stamp counterfeited in contravention of paragraph (a); or

(ii) any facsimile of any stamp label, die or impression stamp made in contravention of that paragraph;

(c) use or offer for sale or for use any used stamp label.

(7) A manufacturer who is required under this Act to use any prescribed stamp label, die, impression stamp, ink or any other material, or any stamping, counting or franking machine for any special purpose or in any specified manner, shall not use any stamp label, die, impression stamp, ink or other material, or any stamping, counting or franking machine not so prescribed for such purpose, or use any such prescribed goods in any manner other than the prescribed manner.

(8) Subject to the proviso to subsection (1) , a manufacturer or importer shall not remove or permit to be removed from his premises any goods which are liable to a stamp duty unless the containers of such goods have been stamped in accordance with the regulations and no dealer or other person shall sell or expose for sale or have in his possession any such goods in respect of which the regulations relating to the stamping of the containers of such goods have not been complied with.

PART VI

ANTI-DUMPING DUTIES

Anti-dumping duties provided for in Schedule No. 2

56. (1) Subject to the provisions of this section and of the regulations, the goods specified in Schedule No. 2 shall, upon entry for home consumption or, in the case of goods subject to sales anti-dumping duty, at such time as the Minister may prescribe, be liable, in addition to any other duty payable under the provisions of this Act, to the appropriate anti-dumping duties provided for in respect of such goods in that Schedule at the time of such entry or the time so prescribed, if they are imported from or originate in a territory specified in that Schedule in

respect of those goods.

(2) The Minister may from time to time by notice in the Gazette, amend Schedule No. 2 whenever he is satisfied, in respect of goods which are of a class or kind produced or manufactured in Botswana, that circumstances as set forth in subsection (5) exist, that detriment may from one or more of the said circumstances result to an industry within Botswana and that it would be in the public interest to impose the appropriate anti-dumping duty mentioned in subsection (5) in respect of such goods: Provided that the Minister may limit the amount of any anti-dumping duty mentioned in subsection (5) to a percentage of the value for duty purposes of the goods, or alternatively to a specific rate per unit of quantity, volume or weight, which percentage or alternative specific rate shall be determined by him.

(3) (a) Whenever the Minister is satisfied in terms of subsection (2) that it would be in the public interest to impose a freight anti-dumping duty on any goods, he may for that purpose determine the minimum rate of freight which shall be applicable to that class or kind of goods when conveyed from any particular territory or place to any place in Africa at which goods are discharged for removal overland into Botswana: Provided that the minimum rate of freight so determined shall in no case exceed the normal rate of freight as certified in terms of subsection (5) (c).

(b) The Minister shall notify such determination by amendment of Schedule No. 2 which shall be effected by notice in the Gazette.

(4) The provisions of section 50 (7), (8), (9) and (10) shall *mutatis mutandis* apply in respect of any amendment made under the provisions of sub-section (2), (3) or (5).

(5) The anti-dumping duties which may be imposed and the circumstances in which such anti-dumping duties may be imposed in terms of subsection (2) shall be the following, namely —

(a) ordinary anti-dumping duty, which may be imposed when goods have been or are being or are likely to be exported to Botswana at a free on board price (as defined in section 68 excluding the proviso thereto) which is less than the domestic value (as defined in section 67) thereof, and which shall be the amount by which the said domestic value exceeds the said free on board price or, in the case of goods in respect of which no charge is made, a price which the Minister may in his discretion determine;

(b) bounty anti-dumping duty, which may be imposed when goods have been or are being or are likely to be exported to Botswana and a bounty has been or will be granted in respect thereof in the territory in which they were produced or manufactured or from which they were exported, and which shall be the amount of such bounty, whether such bounty is by way of bonus, rebate, subsidy or otherwise, and whether it is granted by a government or other authority or person;

(c) freight anti-dumping duty, which may be imposed when goods have been or are likely to be conveyed to Botswana from a particular territory or place of despatch at a rate of freight less the rate chargeable on that class or kind of goods from that territory or place and which shall be the amount by which the minimum rate of freight determined by the Minister in terms of subsection (3) exceeds the rate of freight actually paid;

(d) exchange anti-dumping duty, which may be imposed when goods have been or are being or are likely to be imported into Botswana from a territory the currency of which is depreciated in relation to the currency of Botswana or when the currency of the territory of origin of such goods which have been or are being or are likely to be imported into Botswana is likewise depreciated, and which shall be the amount by which the free on board price (as defined in section 68) of the goods is less than such price expressed in the currency of the Botswana at a rate which the Minister is hereby authorized to determine and to notify by means of an amendment of Schedule No. 2 which shall be effected by notice in the Gazette; or

(e) sales anti-dumping duty, which may be imposed when goods are being or are likely to be sold or offered for sale at a place in Botswana in the ordinary course of trade in wholesale quantities for an amount which is less than the domestic value (as defined in section 67) thereof plus freight, insurance and all charges to that place, including landing, transportation and delivery charges and any duty (other than an anti-dumping duty imposed under the provisions of this payable under this Act, and which shall be the amount by which the said domestic value of the goods, plus the expenses and charges set forth in this paragraph, exceeds the wholesale selling price in Botswana.

(6) The anti-dumping duties mentioned in subsection (5) (a), (b), (c) and (d) shall be paid by the importer of the goods at the time of entry for home consumption of such goods and the anti-dumping duty mentioned in subsection (5) (e) shall be paid by the person in Botswana who sells the goods, in the manner and at the time prescribed.

(7) Whenever any anti-dumping duty is imposed on any goods under the provisions of this section, the owner of any such goods stored in a customs excise and sales duty warehouse shall produce the invoice and other documents relating to such goods to the Director not later than the time of entry or all or any part of such goods for removal from such warehouse except in respect of such goods entered for export from a customs excise and sales duty warehouse.

(8) Notwithstanding anything to the contrary contained in this section the Minister may by notice in the Gazette impose any of the duties prescribed in this section if he is satisfied that a similar duty has been imposed by the Government of any country in the common customs area and the provisions of this section shall apply *mutatis mutandis* to any duty so imposed.

Anti-dumping duties not normally applicable to goods entered under Schedule No. 3 or 4

57. An anti-dumping duty imposed under the provisions of section 56 shall not apply to any goods entered under the provisions of any item specified in Schedule No. 3 or 4 unless such item is specified in Schedule No. 2 in respect of such goods.

Exclusion of certain goods from payment of anti-dumping duty

58. Notwithstanding the provisions of section 56 the Minister may, subject to such conditions as he may impose in each case, exempt from payament of any anti-dumping duty, genuine trade samples, replacement parts proved to his satisfaction to have been imported in such circumstances that locally manufactured parts of the same class or kind cannot reasonably be used and that such imported parts are not intended for trade purposes, or any other goods which are imported in such circumstances or in such quantities that the importation of such goods does not, in his opinion, constitute regular importation of such goods for trade purposes.

PART VII

AMENDMENT OF DUTIES

Time when new or increased duties become payable

59. (1) Whenever the Minister by notice has amended any Schedule by imposing a new duty or increasing the rate of duty already payable, or has tabled in the National Assembly a taxation proposal imposing a new duty or increasing a duty already payble, upon any goods specified in the amendment or proposal as the case may be, such new duty or increased rate of duty shall, subject to the provisions of subsection (2), from the time when notice of such amendment was deposited in the office of the Director in accordance with the provisions of section 50 (10), or tabled in the National Assembly, be payable on all such goods as have not at the said time been entered for home consumption.

(2) Whenever the Minister has by notice or taxation proposal imposed any new duty or increased any existing duty relating to imported and excisable goods of the same class or kind, any such goods which the Minister may in the said notice or proposal specify for the purposes of this subsection, shall, though entered for home consumption prior to the time of such amendment and notwithstanding that they have passed out of customs excise and sales duty control, become liable to the new duty or the difference between the rate of duty at the time of such amendment and the increased rate provided for in the said amendment, if they have at the time of such notice or proposal not been delivered from the stocks of an importer, manufacturer or such class of dealer as the Minister may in the said notice or proposal specify.

(3) For the purposes of this section any goods which are specified by the Minister in any notice or proposal for the purposes of subsection (2) and which, at the time of the said amendment are in transit to an importer, manufacturer or dealer, as the case may be, notwithstanding any terms to the contrary of any contract relating to the sale or delivery of such goods.

(4) Whenever the Minister has specified any goods in any notice or taxation proposal for the purposes of subsection (2), every importer or manufacturer or dealer specified in the said proposal shall, in respect of any goods so specified–

(a) forthwith take stock of all such goods which have not been delivered from his stocks at the time when the proposal was tabled, and make a clear and accurate record of such imported and exercisable goods separately;

(b) within seven days of the date on which the proposal was tabled, deliver to the Director a sworn statement giving separately the description and quantities of the said imported and excisable goods.

(5) If the Minister specified in any notice or proposal for the purposes of subsection (2) that any goods so specified shall be liable to the duties so specified if they have not been delivered from the stocks of a wholesale dealer at the time of the said notice or proposal, the provisions of subsection (4) shall apply to the stocks of such wholesale dealer and of any retail dealer conducting his business on the same premises: Provided that the Director may, upon production by such wholesale dealer of such evidence as he may require, exclude from the stocks or the liability for duty of that wholesale dealer for the purposes of subsection (2) —

(a) stocks of a class or kind which are sold by such retail dealer only; and

(b) such proportion of the total duty payable by such wholesale dealer as is represented by the proportion of retail sales to total sales of the goods concerned during the period of three months immediately preceding the date of such notice or proposal, such proportion to be calculated on the basis of quantities of each commodity concerned.

(6) For the purposes of this section —

(a) "dealer" means any person who deals in any goods to which this Act relates and includes a club, co-operative society of any nature or any statutory body;

(b) "retail dealer" means, subject to the provisions of paragraph (c), any dealer who deals in or holds a licence under any law to deal in retail quantities;

(c) "wholesale dealer" means any dealer who deals in or holds a licence under any law to deal in wholesale quantities and the business and stocks of a wholesale dealer shall be deemed to include the business and stocks of any retail dealer who conducts business on the same premises on which

the wholesale dealer conducts his business as such; and

(d) "deliver" includes any form of delivery except *traditio brevi manu* and *constitutum possessorium*

(7) Whenever in any legal proceedings any question arises as to whether the Minister has in fact tabled a taxation proposal as described in this section, or as to the time when such proposal was tabled or the particulars contained in such proposal, a copy of the minutes or proceedings of the National Assembly, containing such proposal and certified by the Clerk of the National Assembly to be a true copy, shall be accepted as sufficient evidence that such proposal was tabled and of the time when it was tabled and of the particulars contained therein.

Contract prices may be varied to extent of alteration in duty

60. (1) Whenever any duty is imposed or increased, directly or indirectly, by notice or taxation proposal of any Schedule to this Act, on any goods and such goods, in pursuance of a contract made before such duty or increased duty became payable, are thereafter delivered to and accepted by the purchaser, 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 by reason of the said duty or increase.

(2) Whenever any duty is withdrawn or decreased, directly or indirectly, by amendment in any manner of any Schedule to this Act, on any goods, and such goods in pursuance of a contract made before the withdrawal or decrease became effective are thereafter delivered to the purchaser, the purchaser of the goods may, in the absence of agreement to the contrary, if the seller has in respect of those goods had the benefit of the withdrawal or decrease, deduct from the contract price a sum equal to the said duty or decrease.

(3) The provisions of this section shall also apply to a contract for the hiring of any goods or the use of any goods in rendering a service at a contract price, and the expressions "seller" and "purchaser" shall correspondingly be construed as including the person by whom and the person to whom the goods are hired or the service rendered.

PART VIII

LICENSING

Licence fees according to Schedule No. 8

61. (1) No person shall perform any act or be in possession of or use anything in respect of which a licence is required under this Act unless he has obtained the appropriate licence prescribed in Schedule No. 8 which shall not be issued unless the prescribed licence fee has been paid.

(2) The Minister may —

(a) refuse any application for a new licence or a renewal of any licence; or

(b) cancel any licence if the holder of such licence has persistently contravened or failed to comply with the provisions of this Act or has committed an offence referred to in section 82, 85, 86, 87 or 88.

(3) Notwithstanding anything contained in subsection (1) where at the time of coming into force of this Act any person has a licence issued under any law repealed by this Act for any purpose for which a licence is required under this Act such licence shall be deemed to have been issued under this Act.

Customs excise and sales duty warehouse licences

62. (1) Before a customs excise and sales duty warehouse is licensed the person applying for such licence shall furnish such security as the Minister may require.

(2) The Minister may at any time require that the form, nature or amount of such security shall be altered or renewed in such manner as he may determine.

(3) The Minister may by endorsement permit a licence to be transferred from one customs excise and sales duty warehouse to another customs excise and sales duty warehouse in the possession of the person to whom the licence has been issued, but no customs excise and sales duty warehouse licence shall be transferable from one person to another.

(4) Not more than one licence shall be issued in respect of any customs excise and sales duty warehouse.

Agricultural Distillers

63. (1) In granting a licence to an agricultural distiller the Minister may impose such conditions as he may deem necessary.

(2) Where a licence has been granted subject to conditions under the provisions of subsection (1) such conditions shall be endorsed on the licence.

(3) No licence granted to an agricultural distiller shall be transferable.

(4) If any person who has been granted an agricultural distiller's licence fails to comply with any of the conditions imposed in respect thereof he shall be guilty of an offence and the Minister may cancel such licence.

Stills to be licensed

64. (1) No person shall own or have in his possession or under his control any still except under a licence prescribed in Schedule No. 8 and subject to the regulations: Provided that Minister may, subject to such conditions as he may impose, exempt from all or any of the provisions of this subsection —

(a) any licensed still maker insofaras any still manufactured or imported by him for sale and in his possession is concerned: or

(b) any person insofaras any still is concerned which he has proved to the

satisfaction of the Minister is in his possession solely as a curiosity or ornament or is used solely for any such purpose as the Minister may authorize.

(2) The provisions of section 63 (3) and (4) shall *mutatis mutandis* apply in respect of any licence issued in respect of a still under this Act to any person to whom a licence under this Act has been or had at any time been issued as an agricultural distiller.

(3) (a) If any agricultural distiller to whom a licence in respect of a still has been issued under this Act voluntarily abandons such still to the State, the Financial Secretary may, out of moneys appropriated by the National Assembly for the purpose, pay to him, as compensation, such an amount as the Financial Secretary considers to be the current market value of such still.

(b) Where any person has so abandoned any still no licence to own a still to be used by him in the capacity of an agricultural distiller shall thereafter be granted to him unless a new licence as an agricultural distiller has, after such abandonment, been issued to him under this Act.

(c) Any still abandoned under this subsection shall be destroyed by the Financial Secretary.

Special warehouses for the manufacture of wine

65. Unless the permission of the Minister has been obtained to manufacture wine in a customs excise and sales duty manufacturing warehouse, no person shall manufacture wine except in a special customs excise and sales duty warehouse licensed under this Act.

PART IX

VALUE

Value for customs duty purposes

66. (1) Subject to the provisions of this Act, the value for customs duty purposes of any imported goods shall be the free on board price or the domestic value thereof, whichever yields the higher amount of duty or, if such goods are provided for in any item of Schedule No. 3 or 4, whichever renders such goods inadmissible under such item or, if not so rendered inadmissible, whichever yields the higher amount of non-rebated duty.

(2) For the purposes of this section, such abnormal costs in effecting shipment as are proved to the satisfaction of the Director to have been incurred as the result of a state of war, strikes, lock-outs, riots or civil commotions shall not be regarded as forming part of the domestic value or the free on board price of goods.

(3) If the value of any imported goods of a single denomination according to the provisions of this section is in excess of R20 such value shall for the purpose of assessing the amount of duty payable, be calculated to the nearest rand, an amount of 50c being regarded as less than one-half of one rand.

(4) Whenever it is necessary for the Director to determine a value or price under the provisions of section 67, 68 or 69 in respect of any goods, he may, in such circumstances as he deems expedient, at the request of the importer, determine an estimated value or price in respect of such goods according to information available at the time of importation thereof and such estimated value or price shall, unless it is rejected by the importer, thereafter be regarded as the domestic value or free on board price, as the case may be, of those goods for the purposes of the relevant sections.

(5) Unless the context otherwise indicates, any reference in this Act to value for duty purposes, in relation to imported goods, shall be deemed to be a reference to value for customs duty purposes as defined in this section.

Definition of domestic value

67. (1) Subject to the provisions of this Act, the domestic value of any goods imported into Botswana shall be the market price at which, at the time of purchase by the importer of such goods, such or similar goods are freely offered for sale, for consumption in the territory from which such exportation takes place, in the usual wholesale quantities in the ordinary course of trade, to all purchasers in the principal markets of that territory, including any royalty, and the cost of package ordinarily used in those markets, plus the extra cost of packing and packages for export, carriage to the port of shipment or other place of final despatch in that territory, and all other expenses incidental to placing the goods on board ship or on any vehicle at that port or place, ready for export to Botswana but shall not include excise duties or sales taxes imposed or drawbacks, refunds, rebates or remissions of customs duty granted on export of such goods by the government of that territory: Provided that if any goods are exported to Botswana from a territory other than the territory in which such goods were produced or manufactured, the Director may, for the purpose of this section, regard the territory in which such goods were produced or manufactured as the territory from which such exportation to Botswana takes place.

(2) When goods are sold in the territory from which they are exported to Botswana or from which they are, in terms of the proviso to subsection (1) regarded as being so exported, under such conditions that no domestic value thereof can be calculated in terms of subsection (1), or when goods exported to Botswana are not sold for consumption in the territory from which they are so exported or regarded as being exported or when the domestic value calculated in terms of subsection (1) is below the ordinary market price at which such or similar goods have been sold in such territory during the six months preceding the date of ex-

portation to Botswana, the Director may determine a value which shall, subject to the right of appeal to the Minister, be regarded as the domestic value of those goods.

Free on board price.

68. Subject to the provisions of this Act, the free on board price of any imported goods shall be the price charged in respect of such goods by the exporter plus all the costs and charges incidental to the sale in question and to placing such goods on board ship or on any vehicle ready for exportation and any agent's commission (calculated on such price, costs and charges) in respect of such goods: Provided that if in the opinion of the Director the free on board price charged in respect of any goods is not the normal free on board price at which such or similar goods would be sold by exporters in the same country of such or similar goods to any importer in Botswana under fully competitive conditions at the time of purchase of such goods, or if no charge is made in respect of such goods, the Director may determine a price which shall, subject to the right of appeal to the Minister, be regarded as the free on board price of those goods.

Cost-insurance-freight price

69. (1) Subject to the provisions of this Act, the cost-insurance-freight (c.i.f.) price of any imported goods shall be the price charged in respect of such goods by the exporter plus all charges for transporting and insuring the goods to the border of Botswana plus any customs, excise or sales duty paid or due in any country of the common customs area: Provided that if in the opinion of the Director the price charged in respect of such goods by the exporter is not the normal price at which such or similar goods would be sold by exporters in the same country of such or similar goods to any importer in Botswana, in fully competitive conditions at the time of purchase of such goods, or if no charge is made in respect of such goods, or that the cost of transporting or insuring such goods is not the normal cost at which such or similar goods would be transported or insured from the same country to the borders of Botswana in fully competitive conditions at the time of transport or insurance, the Director may determine a price of such goods or of the cost of transporting or insuring the goods which shall, subject to the right of appeal to the Minister, be used in calculating the cost-insurance price.

(2) Where in accordance with the provisions of this Act or of any regulation or notice made thereunder any person is required to make a return in respect of any goods there shall be included on such return in addition to any other information the cost-insurance-freight price of such goods.

Certificate of domestic value or charges

70. In the event of any question arising as to the correctness of any certificate of domestic value given or any statement of bounty, drawback, duty, royalty or any other charge or amount paid or to be paid, made by the manufacturer or

supplier in the territory of export, or of any statement of freight charges paid or to be paid, made by the shipper or other consignor or his agent in the country of shipment, in respect of any goods, imported into Botswana, a written certificate signed by a person in that territory specially designated by the Minister, certifying such value, bounty, drawback, duty, royalty, freight or other charge or amount may, for assessing the amount of duty or any other matters incidental thereto, be accepted by the Director as conclusive evidence of such value, bounty, drawback, duty, royalty, freight or other charge or amount, as the case may be, but subject to the right of appeal to the Minister whose decision shall be final.

Value for excise duty purposes

71. (1) Whenever it is necessary, for the purpose of assessing the excise duty on any goods manufactured in Botswana to determine the value of such goods, the value thereof shall, subject to the provisions of this section, be taken to be the full and final market price (before deduction of any discounts other than cash discounts) at which, at the time of sale, such or similar goods are freely offered for sale, for consumption in Botswana, for purposes of trade in the principal markets of Botswana in the ordinary course of trade, in the usual wholesale quantities and in the condition and the usual packing ready for sale in the retail trade, to any independent merchant wholesaler in Botswana under fully competitive conditions, plus the cost of packing and packages and all other expenses incidental to placing the goods on rail for delivery to the purchaser, but excluding the excise duty on such goods: Provided that the Director may, where such goods are not sold to such merchant wholesalers in Botswana or are so sold in quantities which he considers to be insignificant in relation to the total quantities of such goods sold in Botswana, regard any other class or purchaser of such goods as such a merchant wholesaler and may make such adjustment to the price charged by the manufacturer to such class of purchaser as he considers reasonable, having regard to the wholesale functions taken over by such manufacturer and such class of purchaser and to such other factors relating to such price as he may deem relevant.

(2) Whenever such goods are sold or otherwise disposed of in Botswana under such conditions that the value thereof cannot be calculated in terms of subsection (1), the Director may determine a value which shall, subject to the right of appeal to the Minister, be regarded as the value of such goods determined in terms of subsection (1).

(3) The Director may, in respect of any such goods or any class or kind of such goods —

(a) specify, for the purposes of subsection (1), the quantity which shall be deemed to be the usual wholesale quantity;

(b) specify, for the purposes of subsection (1), the packing which shall be

deemed to be the usual packing ready for sale in the retail trade;

(c) determine, for the purposes of subsection (1), the cost of packing or packages or any other expenses incidental to placing the goods on rail,

and his decision shall, subject to the right of appeal to the Minister, be final.

Value for sales duty purposes

72. (1) (a) The value for sales duty purposes of any imported goods shall be the free on board price or the domestic value thereof, whichever yields the higher amount of sales duty, plus fifteen per cent of such price or such value, plus the cost of carriage from the port or place of landing to the place of entry for home consumption and any non-rebated customs duty payable in terms of Part 1 and Part 2 of Schedule No. 1 on such goods, but excluding the sales duty on such goods: Provided that the cost of carriage from the port or place of landing to the place of entry for home consumption shall be excluded in respect of goods to which section 17 (1) (b) relates or goods which are imported by road.

(b) The provisions of sections 66 (2), (3) and (4), 67, 68, 69, 70 and 71, shall *mutatis mutandis* apply to the calculation or determination of the value for sales duty purposes of any imported goods.

(2) The value for sales duty purposes of any goods manufactured in Botswana shall be the value for excise duty purposes of such goods, calculated or determined in terms of section 7 as if they were excisable goods, plus the cost of carriage to the place of entry for home consumption and any non-rebated excise duty on such goods not included in the price of such goods, but excluding the sale duty on such goods.

(3) For the purposes of subsection (1) (a) and (2) the Director may, in such circumstances as he may deem expedient and subject to such conditions as he may impose in each case, determine in respect of any class of sales duty goods or any mode of conveyance or any such class and any such mode a percentage of the value for sales duty purposes in each case which shall be deemed to be the cost of carriage between such places in Botswana or for any such distance as he may specify, and any such percentage shall thereafter in respect of such class of goods or such mode of conveyance, or of such class and such mode, be deemed to be the cost of such carriage, irrespective of the actual cost thereof.

Value of certain specified goods

73. (1) The value for duty purposes of any goods imported into Botswana ex customs warehouses or ex bonded warehouses within the district of Lourenco Marques shall be calculated or determined in accordance with this Part as if such goods were imported directly into Botswana from the territory whence they were exported to Lourenco Marques.

(2) Where any used motor vehicle is imported or where any new motor vehicle is imported by a natural person for his own use and not for sale, the

Director may determine the value for duty purposes of such vehicle and his determination shall be final: Provided that where any natural person who was the owner of and has used such motor vehicle in any territory outside Botswana, imports such vehicle into Botswana, from a territory other than the territory in which it was produced or manufactured, for his own use, and not for sale, the Director may determine the value for duty purposes of such vehicle as if it were imported into Botswana from the territory in which it was produced or manufactured: Provided further that no period of use of any such motor vehicle, outside Botswana, while in the possession of any person normally resident in Botswana, which is less than six months shall be taken into consideration in determining such value.

Value of goods exported

74. (1) For the purposes of this Act, the value of any goods exported from Botswana shall be the price of those goods free on board at the place of despatch from Botswana, which value shall be declared on the bill of entry export.

(2) If there is no such free on board price, the value determined by the Director shall be regarded as the value for the said purposes.

Rate of exchange for conversion of values

75. The Minister may prescribe the rate and time at which the domestic value and the free on board price of imported goods shall be converted into the currency of Botswana.

Value of goods not liable to *ad valorem* **duty**

76. (1) Subject to the provisions of subsection (2) the domestic value and the free on board price of any imported goods shall be declared by the importer on entry of such goods.

(2) The Minister may by regulation exempt, to the extent specified in the regulations, any class or kind of such goods or any such goods to which circumstances so specified apply, from the provisions of sub-section (1).

PART X

REBATES, REFUNDS AND DRAWBACKS OF DUTY

Specific rebates, drawbacks and refunds of duty

77. (1) Subject to the provisions of this Act and to any conditions which the Director may impose —

(a) any imported goods described in Schedule No. 3 shall be admitted under rebate of any customs duties applicable in respect of such goods at the time of entry for home consumption thereof, to the extent and for the purpose or use stated in the item of Schedule No. 3 in which they are specified;

(b) any imported goods described in Schedule No. 4 shall be admitted under rebate of any customs duties applicable in respect of such goods at the time of entry for home consumption thereof, to the extent and for the purpose or use stated in the item of Schedule No. 4 in which such goods are specified;

(c) a drawback or a refund of the ordinary customs duty and anti-dumping duty actually paid on entry for home consumption on any imported goods described in Schedule No. 5 shall be paid to the person who paid such duties or any person indicated in the notes to the said Schedule, subject to compliance with the provisions of the item of the said Schedule in which those goods are specified;

(d) in respect of any excisable goods described in Schedule No. 6 a rebate of the excise duty specified in Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof or a refund of the excise duty actually paid at the time of entry for home consumption shall be granted to the extent and in the circumstances stated in the item of Schedule No. 6 in which such goods are specified, subject to compliance with the provisions of the said item and any refund under this paragraph may be paid to the person who paid the duty or any person indicated in the notes to the said Schedule No. 6;

(e) in respect of any sales duty goods described in Schedule No. 7, a rebate of the sales duty specified in Part 3 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof or a refund of the sales duty paid at the time of entry for home consumption shall be granted to the extent and in the circumstances stated in the item of Schedule No. 7 in which such goods are specified, subject to compliance with the provisions of the said item, and any refund under this paragraph may be paid to the person who paid the duty or any person indicated in the notes to the said Schedule No. 7.

(2) A rebate of duty in respect of any goods described in Schedule No. 3 shall be allowed —

(a) only in respect of goods entered for use in the production or manufacture of goods in the industry and for the said Schedule in which those goods are specified;

(b) only in respect of goods entered for use in —

(i) a factory approved by the Minister;

or

(ii) a mine or works situated in an area approved by the Minister;

(c) only in respect of goods entered for use in such industry in a factory, mine or works which complies with such requirements in respect of the number of operatives employed, the number of machines in continuous use, the quantity of material used or the quantity of goods produced or manufactured as the Minister may impose.

(3) The Minister may exempt any goods described in Schedule No. 3 and entered for use in a particular industry, from the provisions of sub-section (2) and for the purposes of sub-paragraph (i) of the said paragraph, may limit the application of his approval to the manufacture of one or more specific articles or substances.

(4) Notwithstanding the provisions of section 57 a rebate of any anti-dumping duty specified in Schedule No. 2 in respect of any goods entered under the provisions of any item specified in Schedule No. 3 and 4 may be granted if it is expressly stated in such item of Schedule No. 3 or 4 that the extent of the rebate includes such anti-dumping duty.

(5) (a) In addition to any liability for duty incurred by any person under any other provision of this Act, the person who enters any goods for use by him under rebate of duty or any person on whose behalf any goods are so entered, shall, subject to the provisions of sub-section (6) and section 45, be liable for the duty on all goods so entered which have not been used or which have been disposed of otherwise than in accordance with the provisions of this section and of the item under which they were so entered, as if such rebate of duty did not apply to such goods and such person shall pay such duty on demand by the Director: Provided that the Director may, if such goods were used in accordance with any other item relating to rebate of duty, accept duty on such goods as if they were entered under such other item: Provided further that the Director may, in his discretion, permit any duty paid on entry of such goods under rebate to be deducted from any duty for which any person becomes liable in terms of this paragraph.

(b) Any person to whom any kerosene, distillate fuel or residual fuel oil has been supplied from stocks which have been entered under rebate of duty at a price which has been reduced to the extent of such rebate for a purpose stated in the item under which such kerosene, distillate fuel or residual fuel oil was so entered, and who applies such kerosene, distillate fuel or residual fuel oil or any portion thereof to any other purpose shall be guilty of an offence and shall, notwithstanding the provisions of paragraph (a), be liable for the duty to the extent of the rebate allowed on entry for home consumption of such kerosene, distillate fuel or residual fuel oil on the full quantity of the kerosene, distillate fuel or residual fuel oil so supplied to him or on such portion thereof as the Director may in his discretion determine.

(6) (a) The Director may, on such conditions as he may impose, permit any person who has entered any goods under rebate of duty under this section to use or dispose of any such goods otherwise than in accordance with the provisions of this section and of the item under which such goods were so entered, or to use or dispose of any such goods in accordance with the provisions of any other item to which this section relates, and such person shall thereupon be liable for duty on such goods as if such rebate of duty did not apply or as if they were entered under such other item to which this section relates, as the case may be, and such person shall pay such duty on demand by the Directorate: Provided that, in respect of any such goods which are specified in any item of Schedule No. 3, 4, 6 or 7, the Minister may, subject to the provisions of the notes applicable to the item in which such goods are specified and to any conditions which he may impose in each case, exempt any such goods from the whole or any portion of the duty payable thereon under this subsection on the ground of the period or the extent of use in accordance with the provisions of the item under which such goods were entered, or on any other ground which he considers reasonable.

(b) Any duty paid on any such goods on first entry thereof under rebate of duty shall be deemed to have been paid in respect of any duty payable in accordance with the provisions of paragraph (a) in respect of such goods.

(7) No drawback or refund shall be paid in respect of any goods specified in any item of Schedule No. 5, 6 or 7 if such goods have been used or disposed of otherwise than in accordance with the provisions of this section and the item in question or if such provisions have not been complied with in respect of such goods:

Provided that the Minister may, in respect of any class or kind of goods specified in any item of Part 1 of Schedule No. 5 or any item of Schedule No. 7 or any such goods to which such circumstances apply as he may consider reasonable in each case, pay any drawback or refund to the extent stated in such item notwithstanding that the goods exported or manufactured cannot be identified with the goods in respect of which such drawback or refund is claimed.

(8) Wherever the tariff heading or subheading or the tariff item or subitem or the sales duty item or subitem under which any goods are classified in Schedule No. 1 is expressly quoted in any item of Schedule No. 3, 4, 5, 6 or 7 in which such goods are specified, the goods so specified in the said item of Schedule No. 3, 4, 5, 6 or 7 shall be deemed not to include goods which are not classified under the said tariff heading or subheading or tariff item or subitem or sales duty item or subitem.

(9) Any goods entered for use under rebate of duty under this section shall, for the purposes of this Act, be deemed to be entered for home consumption, but no entry in respect of any such goods described in Schedule No. 3 4 or 7 shall be valid unless the number of the tariff heading and subheading or sales duty item and subitem under which such goods are classified in Schedule No. 1 and the number of the item of Schedule No. 3, 4 or 7 in which the said goods are

specified are both declared on such entry and the industry in which and the purpose for which such goods are to be used, as specified in the said item, are declared on such entry: Provided that the Minister may exempt entries in respect of any class or kind of goods from any or all of the requirements of this sub-section.

(10) No goods may be entered or acquired under rebate of duty under this section or the regulations until the person so entering or acquiring them has furnished such security as the Director may require and has complied with such other conditions (including registration with the Director of his premises and plant) as may be prescribed by the Minister by regulation in respect of any goods specified in any item of Schedule No. 3, 4, 6 or 7.

(11) The Director may, in respect of Schedule No. 5, 6 or 7, for the purpose of calculating the amount of duty refundable on any imported or excisable goods or sales duty goods used in the manufacture of any goods exported or marketed in Botswana determine the quantity of such goods marketed in Botswana which shall be deemed to have been produced from a given quantity of such imported or excisable goods or sales duty goods or the quantity of such imported or excisable goods or sales duty goods which shall be deemed to have been used in the production of a given quantity of such exported goods or such goods marketed in Botswana.

(12) No goods manufactured from excisable goods under rebate of duty specified in any item of Schedule No. 6 shall be used in the place of such excisable goods in the manufacture of any other goods if a rebate of duty to a lesser extent has been specified in any item of the said Schedule in respect of such excisable goods when used in the manufacture of such other goods.

(13) If the Minister is of the opinion that any goods, not being a spirituous beverage, manufactured from spirits under rebate of excise duty in terms of any formula approved by him under any item of Schedule No. 6 are used as a beverage, he may forthwith revoke his approval of such formula.

(14) No refund or drawback of duty shall be paid by the Director under the provisions of this section unless an application therefor, duly completed and supported by the necessary documents, and other evidence to prove that such refund or drawback is due under this section is received by the department –

(a) in the case of goods exported –

(i) where the goods were exported by post, within a period of six months from the date on which such goods were posted; or

(ii) where the goods were exported in any other manner, within a period of six months from the date of entry of such goods for export; and

(b) in all other cases, within a period of one month from the date when such refund first becomes due:

Provided that the Director may, in such circumstances as he may consider exceptional, pay a refund or drawback after expiration of the relevant period.

(15) (a) The Minister may from time to time by notice in the *Gazette* amend Schedule No. 3, 4, 5, 6, or 7 whenever he deems it expedient in the public interest to do so.

(b) An amendment made under paragraph (a) which repeals any existing provision in Schedule No. 5 or which excludes any goods from any existing provision of that Schedule, shall not apply in respect of goods which were imported prior to the date of the relevant notice in the *Gazette*, and an amendment made under the said paragraph which embodies any additional provision in that Schedule or applies any existing provision of that Schedule in respect of additional goods, shall not, except in so far as the Minister so directs and subject to such conditions as he may determine, apply in respect of goods which were imported prior to the date of the relevant notice in the *Gazette*.

(16) The provisions of section 50 (7), (8), (9) and (10) shall *mutatis mutandis* apply in respect of any amendment made under the provisions of subsection (15).

(17) The Director may refuse to accept an entry under rebate or an application for drawback or refund under any item of Schedule No. 3, 4, 5, 6 or 7 from any person who has persistently contravened or failed to comply with the provisions of this Act or who has committed an offence referred to in section 82, 85, 86, 87 or 88 and he may cancel any registration under the provisions of this Act of such person or suspend any such registration for such period as he may deem fit.

(18) Subject to the provisions of the proviso to section 19(5) and items Nos. 407.03 (in so far as it relates to tariff heading 87.00), 412.07, 412.08, 412.09, 522.01, 531, 532, 608.01, 608.02, 608.03, 608.04, 707.01, 707.02, and 707.03 of Schedules Nos. 4, 5, 6 and 7, no rebate or refund of duty in respect of any loss or deficiency of any nature of any goods shall be allowed but the Director may allow the deduction from the dutiable quantity of the undermentioned goods of a quantity equal to the percentage stated below in each case, namely –

(a) in the case of imported or excisable petrol or aviation spirits, 0.25 per cent of any quantity placed in any customs and excise storage warehouse;

(b) in the case of spirits (ethyl alcohol) manufactured in Botswana, 1.5 per cent of the quantity so manufactured; and

(c) in the case of wine manufactured in Botswana 0.5 per cent of the quantity so manufactured.

(19) No person shall, without the permission of the Director, divert any goods entered under rebate of duty under any item of Schedule No. 3, 4, 5 or 7 or

for export for the purpose of claiming a drawback or refund of duty under any item in Schedule No. 5, 6 or 7 to a destination other than the destination declared on such entry or deliver such goods or cause such goods to be delivered in Botswana otherwise than in accordance with the provisions of this Act and, in the case of goods entered under rebate of duty, otherwise than to the person who entered the goods or on whose behalf the goods were entered.

(20) If any goods to which this section relates are used or disposed of, or dealt with or in, contrary to the provisions of this Act, the whole consignment entered or transferred for use in terms of the provisions of this section, of which such goods form part or formed part, or any goods manufactured therefrom, shall be liable to forfeiture.

(21) Except with the permission of the Minister which shall only be granted in circumstances which he considers to be exceptional and subject to such conditions as he may impose in each case, any goods entered under any item of Schedule No. 3, 4, 6 or 7 for manufacturing purposes or such other purpose as may be specified in the regulations shall be used for the purpose specified in such item at the time of such entry, or such other purpose, within five years from the date of such entry.

General refunds in respect of imported or excisable goods

78. (1) No refund of duty or other charge in respect of imported goods or excisable goods or sales duty goods, other than a refund provided for under section 77 or 79, shall be paid or granted except in accordance with the provisions of this section and the regulations.

(2) The Director shall, subject to the provisions of subsection (4), consider any application for a refund or payment from any applicant who contends that he has paid any duty or other charge for which he was not liable or that he is entitled to any payment under this Act.

(3) Except with the permission of the Director, any application for a refund under this section shall not relate to more than one bill of entry or other document in respect of which the alleged overpayment was made.

(4) No application for a refund or payment in terms of this section shall be considered by the Director unless it is received by him, duly completed and supported by the necessary documents and other evidence to prove that such refund or payment is due under this section, within a period of two years from the date on which the duty or charge to which the application relates was paid: Provided that the Director may, in such circumstances as he may consider exceptional consider any such application after expiration of such period.

(5) If after considering any application for a refund or payment in terms of this section, the Director is satisfied that the applicant is entitled to any such refund or payment the Director may pay to the applicant the amount due to him:

Provided that no refund shall be made under this section if, in the case of goods imported by post, the amount thereof is less than fifty cents or, in the case of goods imported in any other manner, less than Rand 5 or, in the case of excisable goods, less than Rand 2, unless the Director is satisfied that exceptional circumstances exist which warrant such refund.

(6) Any duty refunded or rebated under the provisions of this Act shall, subject to the provisions of section 44(1), forthwith be repaid to the Director by the person to whom such refund has been paid or such rebate has been allowed if such person is compensated in respect of such duty by any other person.

Overpayments in respect of excisable goods and sales duty goods

79. (1) (a) Any amount due to a licensee of a customs and excise warehouse who, in terms of the regulations, is permitted to pay excise duty or sales duty monthly or quarterly, in respect of such duty paid by him for which he was not liable or which is refundable to him in terms of any item of Schedule No. 6 or 7 may, at any time within a period of one year from the date on which such amount first becomes due, be set off against any amount for which such licensee subsequently becomes liable in respect of excise duty or sales duty, provided the accounts or bills of entry submitted by such licensee in respect of the payment of any amount against which any amount so due to him has been set off are accompanied by a full statement by such licensee, supported by a certificate by an officer, giving full particulars of the excise duty or sales duty so paid and a full account of the circumstances under which the payment thereof took place and by such documentary evidence as the Director may in each case require.

(b) If the set-off of any amount is not allowed by the Director in terms of paragraph (a) such amount shall be redebited to the account of such licensee.

(2) With the permission of the Director and subject to such conditions as he may impose, any amount of sales duty paid by the licensee of a special customs and excise warehouse licensed in terms of this Act in respect of sales duty goods sold by him to any person whose premises are not so licensed and who has exported such goods or supplied them to any other person entitled to acquire such goods under rebate of sales duty, may be set off against any amount for which such licensee subsequently becomes liable in respect of sales duty, provided proof to the satisfaction of the Director of such export or supply under rebate of duty and the identity of the sales duty goods so exported or supplied is submitted by such licensee, together with such documentary proof as the Director may in each case require regarding the sale of such goods by such licensee.

PART XI
PENAL PROVISIONS

Offences not expressly mentioned

80. (1) Any person who contravenes any provision of this Act or who fails to comply with any such provision with which it is his duty to comply, shall, even where such contravention or failure is not elsewhere declared an offence, be guilty of an offence.

(2) Any person guilty of an offence under this Act shall, where no punishment is expressly provided for such offence, be liable on conviction to a fine not exceeding R400 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding six months, or to both such fine and such imprisonment.

(3) A person who is convicted of an offence referred to in subsection (2) within a period of three years after he was convicted of any offence referred to in that subsection shall be liable to a fine not exceeding R600 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding nine months, or to both such fine and such imprisonment.

Minor offences and their punishment

81. (1) Any person who –

(a) supplies the means or materials for, or assists in establishing, repairing, maintaining or working any still being made or made, imported, used, set up or in the possession or custody of any person without lawful authority;

(b) is found without lawful excuse in any place where distillation is illegally carried on;

(c) refuses or fails to comply with the lawful requirements of an officer or refuses or fails to answer to the best of his power any question which an officer in the exercise of his functions has put to him;

(d) sells, offers or keeps for sale or distributes or exhibits any issue of a publication which is in terms of section 115(3)(b) deemed for the purposes of that section to be indecent, obscene or objectionable;

(e) falsely holds himself out to be an officer;

(f) resists or hinders an officer in the exercise of his powers or the performance of his functions under this Act;

(g) rescues any persons apprehended for any offence under this Act, or prevents the apprehension of any person who has committed any such offence; or

(h) makes a statement which is incorrect in any material particular, whether orally or in a document or declaration, in connection with any matter dealt with in this Act,

shall be guilty of an offence and liable on conviction to a fine not exceeding R400 or to imprisonment for a period not exceeding six months, or to both such fine and such imprisonment.

(2) A person who is convicted of an offence referred to in subsection (1) within a period of three years after he was convicted of any offence referred to in that subsection shall be liable to a fine not exceeding nine months, or to both such fine and imprisonment.

Major offences and their punishment

82. (1) Any person who –

(a) has upon his premises or in his custody or under his control, or purchases, sells or otherwise disposes of any illicit goods knowing the same to be illicit goods;

(b) not being a licensed manufacturer or dealer, without lawful authority has in his possession or custody or under his control any partly manufactured excisable goods or sales duty goods or excisable goods or sales duty goods upon which duty has not been paid;

(c) removes or assists in or permits the removal of goods in contravention of any provision of this Act;

(d) deodorises, clarifies or, prior to sale, reduces the strength of methylated spirits to a strength below a strength of 91.4 per cent absolute alcohol by volume, or prepares or sells or offers for sale or consumption, as a beverage, any preparation containing methylated spirits or spirits recovered from methylated spirits;

(e) removes or breaks or interferes with any lock, meter, gauge, rod, seal, mark or fastening placed on or fitted to any warehouse, vessel, package, container or other article, place or plant, by an officer under any provision of this Act;

(f) damages, destroys or disposes of any goods to prevent the securing or seizure thereof under the provisions of this Act by any officer or other person authorised to secure or seize the same, or takes back any goods which are being detained or have been seized;

(g) contravenes the provisions of section 55(6);

(h) without lawful excuse (the proof of which shall lie upon him), brings into Botswana or has in his possession any signed blank or incomplete invoice or any billhead or other similar document capable of being filled up and used as an invoice for goods from outside Botswana;

(i) makes improper use of a licence, permit or other document issued in respect of goods to which this Act relates;

(j) claims any rebate, drawback, refund or payment to which he knows he is

not entitled under this Act or fails forthwith to repay to the Director any duty which has been refunded or rebated under the provisions of this Act and in respect of which he has been compensated by any other person;

(k) not being authorised to do so, gives or promised to give, directly or indirectly, any reward to an officer or any person employed by the Government, in respect of the performance or non-performance by any such officer or person of his duty or employment under this Act or agrees with or proposes to any such officer or person to do or permit anything in contravention or evasion of this Act;

(l) being an officer or a person employed by the Government, demands or receives, except from or through the Government, any reward in respect of the performance or non-performance of his duty or employment under this Act or by any wilful act, neglect or default does or permits or agrees to do or permit anything in contravention or evasion of this Act;

(m) attempts to commit or assists in committing any offence mentioned in this section;

(n) from any goods made from or containing excisable goods extracts or recovers such excisable goods in contravention of the provisions of this Act; or

(o) contravenes the provisions of section 17(13), 19(5), 61(1), 64(1) or 77(19),

shall be guilty of an offence and liable on conviction to a fine not exceeding R1,000 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding twelve months, or to both such fine and such imprisonment.

(2) When any person is charged with a contravention of subsection (1) he shall, until the contrary is proved, be presumed to have known that the goods in question were illicit goods.

Non-Declaration of goods

83. Any person who is asked by an officer whether he has any dutiable goods or goods the importation or exportation of which is prohibited or restricted under any law upon his person or in his possession, and denies it, or makes any statement for customs or excise purposes as to any dutiable goods or prohibited or restricted goods upon his person or in his possession from which any dutiable goods or prohibited or restricted goods are omitted, shall, if any such goods are discovered to be or to have been upon his person or in his possession at the time of the denial, or of the statement, be guilty of an offence and liable on conviction to a fine not exceeding R2,000 or treble the value of the goods in question, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in question and any other goods contained in the same package as well as the package itself shall be liable to forfeiture.

Irregular export or carriage of munitions

84. If any goods referred to in section 114(5) are, in contravention of any notice issued in terms thereof, exported from Botswana, or carried in transit through Botswana, the exporter, owner or consignor thereof shall be guilty of an offence and liable on conviction to a fine not exceeding R2,000 or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and such goods shall be liable to forfeiture.

Irregular dealing with or in goods

85. Any person who –

(a) deals or assists in dealing with any goods contrary to the provisions of of this Act, or

(b) knowingly has in his possession any goods liable to forfeiture under this Act; or

(c) makes or attempts to make any arrangement with a supplier, manufacturer, exporter or seller of goods imported or to be imported into or manufactured in Botswana or with any agent of any such supplier, manufacturer, exporter or seller, regarding any matter to which this Act relates, with the object of defeating or evading the provisions of this Act,

shall be guilty of an offence and liable on conviction to a fine not exceeding R2,000 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture.

False documents and declarations

86. (1) Any person who makes a false statement in connection with any matter dealt with in this Act, or who makes use for the purposes of this Act of a declaration or document containing any such statement shall, unless he proves that he was ignorant of the falsity of such statement and that such ignorance was not due to negligence on his part, be guilty of an offence and liable on conviction to a fine not exceeding R2,000 or treble the value of the goods to which such statement, declaration or document relates, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in respect of which such false statement was made or such false declaration or document was used shall be liable to forfeiture.

(2) For the purposes of sub-section (1), any invoice or other document relating to any denomination, description, class, grade or quantity of goods shall be deemed to contain a false statement if the domestic value or the price charged by the exporter or any value, price, commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information

whatever declared therein which has a bearing on value for the purposes of payment of any duty or on classification in terms of any Schedule to this Act or on anti-dumping duty or on extent of rebate, refund or drawback of duty –

(a) is not, except in so far as may be otherwise specified, exclusively related to goods of the denomination, description, class, grade or quantity declared in such invoice or document;

(b) is influenced, adjusted or amended as a result of any separate transaction, arrangement, agreement or other consideration of any nature whatever particulars of which are not specified in such invoice or document;

(c) represents any average or adjustment or amendment, particulars of which are not disclosed in such invoice or document, of such values, prices, commissions, discounts, costs, charges, expenses, royalties, freight, duties, taxes, drawbacks, refunds, rebates, remissions or other information in respect of goods of the same or of different denominations, descriptions, classes, grades or quantities supplied by the same supplier.

Beer of higher or lower gravity than indicated by label on container

87. Any manufacturer of beer in whose customs and excise warehouse or on whose delivery vehicle beer packed for sale is found of a specific gravity before fermentation higher or lower than such gravity specified in the sub-item of tariff item 104.10 registered in terms of section 35 (4) in relation to beer of the name indicated on the container of the beer so found shall be guilty of an offence and liable on conviction to a fine not exceeding R2,000 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture.

Certain specified offences

88. Any person who –

(a) fails to advise the Director of the receipt of any amended prescribed invoice or any credit note or debit note or of any change in the circumstances or particulars of whatever nature as declared in any prescribed invoice or in any other document or of any refund of money or deferred or secret discount, commission or other credit or debit which relates to any goods and which would increase the duty on such goods or exclude them from any rebate or refund or other privilege under this Act;

(b) fails to declare in or omits from any prescribed invoice any particulars (including value and origin) in respect of the goods to which such invoice relates and which would increase the duty on such goods or exclude them from any rebate or refund or other privilege under this Act;

(c) applies any money or credit received by or due to him as a commission in such a manner as to avoid or evade any duty or obligation or to obtain any rebate or refund or other privilege in respect of any goods under this Act;

(d) issues two or more different prescribed invoices or certificates in respect of the same goods or fails to issue an amended prescribed invoice or certificate where any particulars declared in any prescribed invoice or certificate in respect of any goods have changed in any manner whatever;

(e) makes or attempts to make or assists in making or attempting to make any arrangement of whatever nature with any person inside or outside Botswana in connection with any goods imported or to be imported into Botswana with the object of or having the effect of defeating or evading the provisions of any agreement entered into between Botswana and any exporting territory which provides for the restriction of or control over the exportation to Botswana of any goods in any manner or any restriction of or control over the exportation of any goods to Botswana imposed by any exporting territory in any manner by arrangement with or at the instance or suggestion of or with the approval of Botswana;

(f) produces to the Director for the purposes of section 39(1)(c), any sample which is not a sample of the goods of which it purports to be a sample or who so produces any copy of any invoice or other document or of any blueprint, illustration, drawing, plan or illustrated and descriptive literature which does not relate to the goods to which it purports to relate or which is incorrect or incomplete or misleading in any respect;

(g) allocates the same identification number, code description, character or other mark referred to in section 41(2) to goods of different classes or kinds or allocates more than one such identification number, code, description, character or other mark to goods of the same class or kind or who quotes or reproduces any such identification number, code, description, character or other mark in any invoice or document relating to goods to which such number, code, description, character or other mark has not been allocated; or

(h) contravenes or fails to comply with the provisions of section 103 or of any regulation made in terms of section 75 or 103;

shall be guilty of an offence and liable on conviction to a fine not exceeding R2,000 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture.

Goods irregularly dealt with liable to forfeiture

89. (1) Any goods imported, exported, manufactured, warehoused, removed or otherwise dealt with contrary to the provisions of this Act or in respect of which

any offence under this Act has been committed (including the containers of any such goods) or any plant used contrary to the provisions of this Act in the manufacture of any goods shall be liable to forfeiture wheresoever and in possession of whomsoever found: Provided that forfeiture shall not affect liability to any other penalty or punishment which has been incurred under this Act or any other law, or entitle any person to a refund of any duty or charge paid in respect of such goods.

(2) (a) Any vehicle used in the removal or carriage of any goods liable to forfeiture under this Act shall be likewise liable to forfeiture unless it is shown that such vehicle was so used without the consent or knowledge of the owner of such vehicle or other person lawfully in possession or charge thereof.

(b) Any vehicle in which goods liable to forfeiture under this Act are used as fuel or in any other manner shall likewise be liable to forfeiture unless it is shown that such goods were so used without the consent or knowledge of the owner of such vehicle or other person lawfully in possession or charge thereof.

Seizure

90. (1) Any ship, vehicle, plant, material or goods liable to forfeiture under this Act, or which he has reasonable cause to believe are liable to forfeiture under this Act, may be detained by any officer, magistrate or member of the police force and the Director may, in his discretion, seize such vehicle, plant, material or goods.

(2) (a) If the commission of an offence which renders any imported goods liable to forfeiture under this Act, is detected after such goods have been released to the importer thereof and if such goods cannot readily be found, the Director may, notwithstanding anything to the contrary in this Act contained, demand from the importer or the person who committed the offence in question payment of an amount not exceeding the value for duty purposes of such goods plus any unpaid duty thereon.

(b) If the amount demanded is not paid within a period of fourteen days after the demand for payment was made it may be recovered in terms of the provisions of this Act as if it were a forfeiture incurred under this Act.

(c) The provisions of this Act shall, in so far as they can be applied, apply *mutatis mutandis* in respect of any amount paid to the Director or recovered in terms of this subsection as if such amount were the goods in question and as if such amount had been seized under subsection (1).

Notice of claim by owner in respect of seized goods

91. (1) Any vehicle, plant, material or goods which have been seized under this Act, shall be deemed to be condemned and forfeited and may be disposed of in terms of section 92 unless the person from whom such vehicle, plant, material

or goods have been seized or the owner thereof or his authorised agent gives notice in writing, within one month after the date of the seizure, to the person seizing or to the Director, that he claims or intends to claim the said vehicle, plant, material or goods under the provision of this section.

(2) If no such notice is given, no legal proceedings whatever shall thereafter be instituted against the State, the Minister, the Director or any officer, based merely upon the seizure of such vehicle, plant, material or goods.

(3) When a notice in writing has been given in terms of subsection (1), the person giving such notice shall, within ninety days of the date of such notice, but, except with the consent of the Director, not earlier than one month from the date thereof, institute proceedings in a court of competent jurisdiction for release of the said vehicle, plant, material or goods.

Disposal of seized goods

92. (1) (a) Whatever is seized as being liable to forfeiture under this Act, shall forthwith be delivered to the Director at the customs and excise office nearest to the place where it was seized or it may be secured by the Director by sealing, marking, locking, fastening or otherwise securing or impounding it on the premises where it is found or by removing it to a place of security determined by the Director.

(b) The Director shall, after condemnation thereof, cause the thing in question to be sold by public auction or in any other manner which he may deem suitable:

Provided that the Director may direct that, in lieu of being sold, any such thing shall be destroyed or shall be appropriated to the State:

Provided further that if any such thing is of a perishable or dangerous nature the Director may direct the sale or destruction thereof before condemnation.

Admission of guilt

93. (1) (a) If any person –

(i) admits to the Director that he has contravened any provision of this Act, or that he has failed to comply with any such provision with which it was his duty to comply; and

(ii) agrees to abide by the Director's decision; and

(iii) deposits with the Director such sum as the latter may require of him but not exceeding the maximum fine which may be imposed upon a conviction for the contravention or failure in question or makes such arrangements or complies with such conditions with regard to securing the payment of such sum as the Director may require,

the Director may, after such enquiry as he deems necessary, determine the matter summarily and may, without legal proceedings, order forfeiture by way of penalty of the whole or any part of the amount so deposited or secured.

(b) Anything done for the purposes of paragraph (a) by an agent generally or specially authorised thereto by any person, shall be deemed to have been duly done by that person in terms of that paragraph.

(2) There shall be a right of appeal to the Minister from any determination or order of the Director under subsection (1), whereby any penalty over R200 is imposed, and the Minister's decision on any such appeal shall be final.

(3) The imposition of a penalty under subsection (1) shall not be regarded as a conviction in respect of a criminal offence, but no prosecution for the relevant offence shall thereafter be competent.

(4) Nothing in this section shall in any way affect liability to forfeiture of goods or payment of duty or other charges thereon.

Payment and disposal of fines and penalties

94. Any fine or penalty recovered under this Act shall be paid to the Director and shall be paid by him into the Consolidated Fund, and the proceeds of sale of anything forfeited or seized and condemned under this Act shall also be paid into the said Fund:

Provided that the Director may in his discretion withhold a sum not exceeding one-third of any such fine, penalty or proceeds which he may then award to any person (including any officer) by whose means or information the fine or penalty or forfeiture was imposed or the seizure made.

Remission of mitigation of penalties and forfeiture

95. The Director may direct that any vehicle, plant, material or goods detained or seized or forfeited under this Act be delivered to the owner thereof, subject to payment of any duty which may be payable in respect thereof and any charges which may have been incurred in connection with the detention or seizure or forfeiture, and to such conditions (including conditions providing for the payment of an amount not exceeding the value for duty purposes of such vehicle, plant, material or goods plus any unpaid duty thereon) as he deems fit or may mitigate or remit any penalty incurred under this Act, on such conditions as he deems fit:

Provided that if the owner accepts such conditions, he shall not thereafter be entitled to institute or maintain any action for damages on account of the detention, seizure or forfeiture.

Recovery of penalties by process of law

96. (a) Without derogation from any powers conferred upon the Director any penalty, fine or forfeiture incurred under this Act may be recovered either by civil action or upon criminal prosecution in any court of competent jurisdiction, and in the case of a criminal prosecution the court passing sentence may also make an order regarding any unpaid duty or charge and impose civil penalties or enforce forfeiture.

(b) Any civil proceedings under this section may be instituted in the name of the Director.

Jurisdiction of courts

97. (1) A court shall have jurisdiction to try any person for an offence under this Act whenever the thing in respect of which such offence was committed was found within or was conveyed from, to or through the area of jurisdiction of that court.

(2) Notwithstanding anything to the contrary in any other law contained, a subordinate court of the first class shall have jurisdiction to impose any punishment prescribed by or make any order of court provided for in this Act.

Period for bringing action

98. Subject to the provisions of section 91, the period of extinctive prescription in respect of legal proceedings against the State, the Minister, the Director or an officer on a cause of action arising out of the provisions of this Act shall be one year and shall begin to run on the date when the right of action first arose.

PART XII
GENERAL

Pilot may appoint agent

99. Notwithstanding anything to the contrary in this Act contained, the pilot of an aircraft, instead of himself performing any act, including the answering of questions, required by or under any provisions of this Act to be performed by him, may at his own risk, appoint an agent to perform any such act, and any such act performed by such agent shall in all respects and for all purposes be deemed to be the act of the pilot: Provided that the personal attendance of the pilot may be demanded at any time by the Director.

Liability of principal for acts of agent

100. Every importer, exporter, pilot, manufacturer, licensee, remover of goods in bond or other principal shall, for the purposes of this Act, be responsible for any act done by an agent acting on his behalf, whether within or outside Botswana.

Liability of agent for obligations imposed on principal.

101. (1) An agent appointed by any pilot, and any person who represents himself to any officer as the agent of any pilot, and is accepted as such by that officer, shall be liable for the fulfilment, in respect of the matter in question, of all obligations, including the payment of duty and charges, imposed on such pilot by this Act and to any penalties or forfeitures which may be incurred in respect of that matter.

(2) An agent appointed by any importer, exporter manufacturer, licensee, remover of goods in bond or other principal and any person who represents himself to any officer as the agent of any importer, exporter, manufacturer, licensee, remover of goods in bond or other principal, and is accepted as such by that officer, shall be liable, in respect of the matter in question, to any penalties which may be incurred in respect of that matter.

(3) Every clearing, shipping and forwarding agent and every agent acting for the pilot of an aircraft and any other class of agent which the Minister may prescribe shall, before transacting any business with the department, and any class of carrier of goods to which this Act relates which the Minister may prescribe shall, before conveying any such goods, give such security as the Director may from time to time require for the due observance of the provisions of this Act: Provided that the Director may call for special or additional security in respect of any particular transaction or conveyance of goods from any agent or carrier.

(4) (a) An agent (including a representative or associate of the principal) representing or acting for or on behalf of any exporter, manufacturer supplier, shipper or other principal outside Botswana who exports goods to Botswana, shall be liable, in respect of any goods ordered through him or obtained by an importer by means of his services, for the fulfilment of all obligations imposed upon such exporter, manufacturer, supplier, shipper or other principal by this Act, and to any penalties or forfeitures which may be incurred by such exporter, manufacturer, supplier, shipper or other principal under this Act.

(b) Every agent of a class referred to in paragraph (a) and specified in the regulations for the purposes of this paragraph shall register himself with the Director and furnish such security as the Director may from time to time require for the due observance of the provisions of this Act: Provided that the Director may accept such security from any association of such agents approved by him which undertakes to give security on behalf of its members.

(c) No agent referred to in paragraph (b) shall transact any business on behalf of any such exporter, manufacturer, supplier, shipper or other principal after a date specified by the Minister by notice in the Gazette unless he has complied with the provisions of paragraph (b).

(d) The registration and operations of any agent referred to in paragraph (b) shall be subject to such conditions as the Director may impose and the Director may cancel the registration of any agent who has persistently contravened or failed to comply with the provisions of this Act or who has committed an offence referred to in section 82, 85, 86, 87 or 88.

Agent may be called upon to produce written authority

102. If any person makes an application to an officer to transact any business on behalf of another person or if any person represents himself to an officer as the agent of another person, such officer may require the person so applying or representing himself to produce a written authority in the form approved by the Director, from the person on whose behalf such application is made or on whose behalf the person so representing himself is alleged to be acting, and in default of the production of such authority, the officer may refuse to transact such business.

Business Accounts, documents, etc., to be available for inspection

103. (1) (a) Any person carrying on any business in Botswana shall keep within Botswana in English and such other language as the Minister may specify by notice, such books, accounts and documents relating to his transactions as the Minister may prescribe and such books, accounts and documents shall be kept in such form and manner and shall be retained for such period as the Minister may prescribe.

(b) Different provisions may be so prescribed in respect of different classes or kinds of books, accounts and documents and different classes or persons.

(2) Any person referred to in subsection (1) shall upon demand by the Director produce to him such books, accounts or documents referred to in subsection (1) as he may require and such person shall render such returns or submit such particulars in connection with his transactions to the Director as he may from time to time require.

(3) The Minister may prescribe —

(a) the books, accounts, documents, transactions or operations in respect of which a chartered accountant's certificate shall be produced to the Director by such class of persons referred to in subsection (1) as he may so prescribe;

(b) the nature and form of such certificate and the intervals at which such a certificate shall be produced.

Sellers of goods to produce proof of payment duty

104. (1) Any person selling offering for sale or dealing in imported or excisable goods or sales duty goods or any person removing the same, or any person having such goods entered in his books or mentioned in any document referred to in section 103 shall, when requested by an officer, produce proof as to the person from whom the goods were obtained and, if he is the importer or manufacturer or owner, as to the place where the duty due thereon was paid, the date of payment, the particulars of the entry for home consumption and the marks and numbers of the cases, packages, bales and other articles concerned, which marks and numbers shall correspond to the documents produced in proof of the payment of the duty.

(2) In any prosecution or proceedings under this Act, any statement in any record, letter or and other document kept, retained, received or despatched by or on behalf of any person to the effect that any goods of a particular price, value, free on board price or domestic value (including any commission, discount, cost, charge, expense, royalty, freight, tax drawback refund, rebate, remission or other information which relates to such goods and has a bearing on such price

or value) or quantity, quality, nature, strength or other characteristic have been manufactured, imported, ordered, supplied, purchased, sold, dealt with or in or held in stock by him at any time, shall be admissible in evidence against him as an admission that he has at that time manufactured, imported, ordered, supplied, purchased, sold, dealt with or in or held in stock goods of that price, value, free on board price, domestic value, quantity, quality, nature, strength or other characteristic.

(3) If in any such prosecution or proceedings the question arises whether any goods have been sold or used or disposed of or are or were in the possession of any person in such a manner as not to render them subject to duty, it shall be presumed that such goods have not been so sold or used or disposed of or are not or were not in the possession of such person in the said manner unless the contrary is proved.

(4) If in any prosecution under this Act or in any dispute in which the State, the Minister or the Director or any officer is a party, the question arises whether the proper duty has been paid or whether any goods or plant have been lawfully imported, exported, manufactured, removed or otherwise dealt with or in, it shall be presumed that such duty has not been paid or that such goods or plant have not been lawfully imported, exported, manufactured, removed or otherwise dealt with or in, unless the contrary is proved.

(5) If on any prosecution under this Act or in any dispute in which the State, the Minister or the Director or any officer is a party, it is alleged by or on behalf of the State or the Minister or the Director or such officer that any goods or plant have been or have not been imported, exported, manufactured in Botswana, removed or otherwise dealt with or in, it shall be presumed that such goods or plant have been or (as the case may be) have not been imported, exported, manufactured in Botswana, removed or otherwise dealt with or in, unless the contrary is proved.

Liability of company, partnership etc.

105. For the purposes of this Act any reference to a person shall be deemed to include a reference to a company, co-operative society, firm, partnership, statutory body or club and in the event of a contravention of or non-compliance with this Act or the incurring of any liability under this Act by any company, co-operative society, firm, partnership, statutory body or club any person having the management of any premises or business in or in connection with which the contravention or non-compliance took place, or the liability was incurred may be charged with the relevant offence and shall be liable to any penalties provided therefor and shall be liable in respect of any liability so incurred.

Deferment of payment of duty

106. The Director may in his discretion and subject to such conditions (including the payment of interest at reasonable rates on the amount due) as he may consider necessary, permit any duty payable under the provisions of this

Act, or any penalty imposed by him to be paid by instalments of such amounts and at such times as he may determine.

Samples

107. (1) An officer may on entry of any imported goods or during the manufacture of any excisable goods or sales duty goods, or at any time after such entry or manufacture, take, without payment, from any person in possession of such imported goods or of any manufactured excisable goods or sales duty goods samples of such imported, manufactured or partly manufactured goods or of materials intended for the manufacture of excisable goods or sales duty goods or of goods used under the provisions of Part X, for examination or for ascertaining the duties payable thereon for such other purpose as the Director deems necessary, and the samples shall be dealt with and accounted for in such manner as the Director may direct.

(2) For the purpose of determining the duty leviable in respect of any goods comprising a single consignment, or in any vessel, tank or other container of goods, the nature or characteristics of all the goods in that consignment, vessel, tank or other container shall be deemed to correspond to the nature or characteristics of any sample taken by the officer from such consignment, vessel, tank or other container.

Expenses of landing, examination, weighing, analysis, etc.

108. (1) All handling of and dealing with goods for the purposes of this Act shall be performed by or at the expense and risk of the importer, exporter, manufacturer or owner of the goods, whoever has control of such goods, except in the case of goods examined at a customs excise and sales duty warehouse, where such handling of and dealing with goods shall be performed at the expense and risk of the owner thereof.

(2) (a) Subject to the provisions of this Act, the Director shall not, except on such conditions as may be determined by him, allow goods to pass from his control until he has satisfied himself that the provisions of this Act or any law relating to the importation or exportation or transit carriage through Botswana of goods, have been complied with in respect of such goods, and the State or the Director or any officer shall in no case be liable in respect of any claim arising out of the detention of goods pending the decision of the Director for the costs of such detention.

(b) Whenever the Director considers it necessary for the purposes of paragraph (a) of this subsection or section 107 (1) that any goods should be analysed he may direct that such goods be analysed by a person designated by him and that the analysis be done in accordance with a method determined by him.

(3) The cost of analysis of any goods for the purposes of subsection (2) (a) shall be borne by the importer, exporter, manufacturer or owner of such goods

except where the Director considers the analysis necessary for the purposes of subsection (2) (a) and the result of the analysis confirms the correctness of the declaration or bill of entry made or presented by such importer, exporter, manufacturer or owner in respect of such goods: Provided that the cost of analysis shall in no case be borne by the State where it is carried out in connection with any application for refund of duty or substitution of any entry or where the result of analysis shows that the goods in question were incorrectly or insufficiently described on the relative prescribed invoice.

Control in respect of manufacturers of certain goods or materials and persons who carry out processes in connection with such goods or materials

109. (1) The manufacturer of any goods or materials used or capable of being used in the manufacture of any goods to which this Act applies, shall, in accordance with the directions of the Director —

(a) register with the Director any such formula, factory, machinery, instrument, appliance or apparatus used in connection with the manufacture of such goods or materials or the carrying out of any such process as the Director may require;

(b) comply with such conditions relating to such manufacture or the carrying out of any such process as the Director may impose in each case;

(c) keep such records as the Director may require as to —

(i) the nature, characteristics, source, origin and quantities of the ingredients of such goods or materials and of such other particulars of the ingredients of such goods or materials as the Director may specify;

(ii) the processes carried out in respect of such goods or materials;

(iii) the persons on whose behalf such processes were carried out; and

(iv) the purchasers of such goods or materials;

(d) render such returns or furnish such certificates in respect of such goods or materials, as the Director may require; and

(e) produce such documents in support of any records kept in terms of paragraph (c) or returns or certificates rendered or furnished in terms of paragraph (d), as the Director may require.

(2) For the purposes of subsection (1) any preliminary, intermediate or supplementary process in connection with any goods or materials in that subsection mentioned shall include any such process relating to the ordering, purchasing, selling or disposal of, and the entering into any contract for the manufacture of, any such goods or materials.

Embargo on goods

110. If at any time an officer has reason to believe that the correct duties have not been paid on any goods or that there has been or may be in respect of any goods, plant, vehicle or thing a contravention of any provisions of this Act or of any law relating to the importation or exportation of goods, he may place an embargo on these goods, plant, vehicle or thing, wheresoever or in possession of whomsoever found, and no person shall remove such goods, plant, vehicle or thing from the place indicated by the officer, or in any way deal therewith, except with the permission of the officer, until the embargo has been withdrawn.

Destruction of goods and detention of vehicles

111. (1) If in the opinion of the Director it is necessary for the safeguarding of public health or for the safety of the public or the State, he may at any time —

(a) cause any goods under customs excise and sales duty control forthwith to be destroyed or otherwise disposed of; or

(b) delay the departure of any vehicle from any place in Botswana for a period not exceeding forty-eight hours.

(2) No person shall be entitled to any compensation for loss arising out of any *bona fide* action of the Director under subsection (1).

Instruments and tables

112. (1) Except as elsewhere provided in this Act, the Minister may prescribe the instruments, meters, gauges and other appliances and the tables, formulae and other methods of calculation to be used in ascertaining the weight, quantity, strength, specific gravity, temperature, pressure or any other characteristic of any goods for the purposes of this Act.

(2) For calculating the full quantity of any goods which have been manufactured or used under the provisions of this Act, the Minister may prescribed tables indicating the quantity of goods which shall be deemed to have been manufactured from any given quantity of any goods or the quantity of goods which shall be deemed to have been used in the manufacture of any given quantity of any goods manufactured therefrom.

Production of certificate of officer on registration of certain motor vehicles

113. Any motor vehicle registering authority in Botswana may refuse to register any motor vehicle which has previously been registered in any territory outside Botswana unless a certificate issued by an officer is produced stating that the requirements of this Act in respect of the importation of such vehicle have been complied with.

Wreck

114. (1) For the purposes of this section "wreck" includes any portion of an aircraft which has been wrecked or abandoned or of the cargo, stores or equipment thereof or any other article thereon.

(2) Any person who has in his possession any wreck, shall without delay give notice thereof to the Director and shall (unless he is the owner of such wreck or the duly authorized agent of the owner) if required, forthwith deliver that wreck or permit it to be delivered to the Director, and unless it is necessary for the preservation or safe-keeping thereof, no person shall without the permission of the Director remove or alter in quantity or quality any such wreck.

(3) Wreck found in or brought into Botswana may, at any time after it has come under the control of the Director, be disposed of by him in the manner set forth in section 43, but shall otherwise be subject to the provisions of this Act.

(4) The Minister may prescribe the circumstances under which and the conditions subject to which a licence may be issued by the Director to any person entitling him to search or search for any wreck, but no such licence shall give the holder thereof the exclusive right of searching for or salvaging any particular wreck.

Prohibitions and restrictions

115. (1) The importation of the following goods is hereby prohibited, namely–

(a) carbide of calcium which, when treated with water yields less than two hundred and fifty litres of gas from one kilogramme, the gas being measured at 15 degrees Centigrade under a pressure of seven hundred and sixty millimetres of mercury;

(b) cigarettes weighing more than four and a half pounds per thousand cigarettes;

(c) coins which are base or counterfeit;

(d) dangerous weapons of the following kind, namely —

(i) swords, cutlasses, bayonets, daggers and knives with cutting edges of four inches or more in length (excluding such knives ordinarily used for domestic purposes, in agriculture or in the meat trade);

(ii) spears and assegais;

(iii) loaded or spiked sticks and knuckle dusters; and

(iv) any other article which the Minister may by notice in the Gazette declare to be a dangerous weapon,

unless imported under permit issued by the Minister;

(e) goods to which a trade description or a trade mark is applied in contravention of any provision of law in force in Botswana;

(f) goods which are indecent or obscene or on any ground whatsoever objectionable, unless imported under permit issued by the Minister;

(g) unlawful reproductions of any works if such reproductions are prohibited from importation under any law relating to copyright;

(h) prison-made and penitentiary-made goods;

(i) second-hand or used articles of the following classes, namely —

(i) cloaks, jackets, jumpers, jerkins, waistcoats and trousers intended for sale in Botswana;

(ii) boots and shoes, intended for sale in Botswana; boots and shoes not intended for sale in Botswana, unless imported under permit issued by the Director in respect of such boots and shoes which are defective and are returned to the manufacturer in Botswana for inspection and destruction;

(j) (i) all kinds of army, navy and air force uniform clothing and appointments, as originally manufactured or as subsequently altered;

(ii) boots of a type usually issued to army, navy and air force personnel;

(iii) blankets and groundsheets of a type usually issued to army, navy and air force personnel as originally manufactured or as subsequently altered, and military and naval kit bags and haversacks of a type usually so issued;

(iv) any other articles which the Minister may by notice declare to be articles which fall within the category of war stores,

unless imported under permit issued by the Minister.

(k) goods the importation of which is in terms of any provision of this Act or any other law required to be authorised by a permit, certificate or other authority, unless imported under such a permit, certificate or other authority, which in terms purports to have been issued by virtue of such provision.

(2) Goods which purport to have been imported under a permit, certificate or other authority referred to in subsection (1) shall be deemed to have been imported in contravention of the provisions of that subsection unless the permit, certificate or other authority in question is produced to the Director.

(3) (a) If any printed, engraved, lithographic or photographic matter is according to the decision of the Minister, indecent, obscene or objectionable, and is contained in any publication which in the opinion of the Minister is one of a series, the Minister may publish the name of such publication by notice in two

consecutive issues of the Gazette, and thereupon every issue of that publication shall, until such notice is withdrawn by the Minister by notice in the Gazette, for the purpose of this section be deemed to be indecent, obscene or objectionable, as the case may be.

(b) For the purposes of this section and notwithstanding the provisions of any other law, goods referred to herein shall be deemed to be indecent, obscene or objectionable if any part thereof —

(i) is indecent or obscene or is offensive or harmful to public morals;

(ii) is blasphemous or is offensive to the religious convictions or feeling of any section of the inhabitants of Botswana;

(iii) brings any section of the inhabitants of Botswana into ridicule or contempt;

(iv) is harmful to the relations between any sections of the inhabitants of Botswana;

(v) is prejudicial to the safety of the State, the general welfare or the peace and good order;

(vi) discloses with reference to any judicial proceedings —

(aa) any matter which is indecent or obscene or is offensive or harmful to public morals or any indecent or obscene medical, surgical or physiological details the disclosure of which is likely to be offensive or harmful to public morals;

(bb) for the disolution or a declaration of nullity of a marriage or for judicial separation or for restitution of conjugal rights, any particulars other than —

(i) the names, addresses and occupations of the parties and witnesses;

(ii) a concise statement of the allegations, defences and counter allegations in support of which evidence has been given;

(iii) submissions on any point of law arising in the course of the proceedings, and the decisions of the court thereon;

(iv) the judgement and the verdict of the court and any observations made by the judge in giving judgement.

(4) The Minister may by notice in the Gazette suspend the operation of any provisions of subsection (1), whenever he is satisfied that such suspension would be in the public interest.

(5) The President may, by notice in the Gazette, prohibit the exportation or the transit carriage through Botswana to any place of munitions or any other goods which he considers capable of being converted into or used in the manufacture of munitions.

(6) For the purposes of subsection (5), exportation or transit carriage to a place includes dispatch to that place either directly or indirectly and either permanetly or for a temporary purpose, and any goods specified in a notice issued under subsection (5) which are brought to a place so specified shall be deemed to have been exported or carried to that place in contravention of such proclamation by the person who dispatched such goods, and the person who dispatched any such goods shall be presumed to have exported or carried those goods to such place unless he proves that he did not know and had no reason to believe that the said goods would be brought to that place, and that he could not have prevented it.

(7) The Minister may by regulation prohibit or restrict the transit carriage through Botswana of any goods in respect of which he considers any such prohibition or restriction necessary for public security.

(8) If any person imports or exports or attempts to import or export any goods in contravention of any law other than this Act, such goods, together with any other goods contained in the same package as well as the package itself shall, unless the law in question provides for their disposal, be liable to forfeiture wheresoever and in possession of whomsoever found.

(9) No person shall manufacture any cigarettes the weight of the tobacco of which exceeds four and a half pounds per thousand cigarettes.

(10) The exportation of goods the exportation of which is in terms of any provision of this Act or of any other law required to be authorised by a permit, certificate or other authority, is hereby prohibited unless exported under such a permit, certificate or other authority which in terms purports to have been issued by virtue of such provision, and such permit, certificate or other authority is produced to the Director before exportation of such goods.

Duty constitutes a debt to the State.

116. (1) (a) The correct amount of duty payable in respect of any goods imported into or exported from Botswana or any goods manufactured in Botswana and any fine, penalty or forfeiture incurred under this Act, shall, from the time when it should have been paid, constitute a debt to the State by the person concerned, and any goods in a customs excise and sales duty warehouse or in the custody of the department (including goods in a rebate storeroom) and belonging

to that person, and any goods afterwards imported or exported by the person by whom the debt is due, and any goods in respect of which an excise or sales duty is prescribed (whether or not such duty has been paid) and any plant, stills, and materials for the manufacture of such goods in the possession or under the control of such person or on any premises in the possession or under the control of such person and any vehicles in the possession or under the control of such person in which fuel, being illicit goods, has been used may be detained in accordance with the provisions of subsection (2) and shall be subject to a lien until such debt is paid.

(b) The claims of the State shall have priority over the claims of all person upon anything subject to such lien and may be enforced by sale or other proceedings if the debt is not paid within three months after the date on which it became due.

(c) Any refund of duty or a deposit or any other amount due to such person in respect of any matter whatsoever, may be set off against such debt.

(2) The Director may detain anything referred to in subsection (1) by sealing, marking, locking, fastening or otherwise securing or impounding it on the premises where it is found or by removing it to a place of security determined by the Director: Provided that the Director may allow any such thing to be used by the owner thereof under such conditions as he may impose in each case.

(3) Any reference to goods in this section shall be deemed to include a reference to the containers of such goods.

Entries, oaths, etc. made outside Botswana of full force and effect

117. Any entry, writing, oath or declaration required to be made under this Act shall, if made outside Botswana to or before an officer of Botswana, be binding and of full force and effect in Botswana.

Manufacture of excisable goods solely for use by the manufacturer thereof

118. (1) Notwithstanding anything to the contrary in this Act contained, the Director may, in respect of any excisable goods (except ethyl alcohol) manufactured by natural persons (except under item 604.00 of Schedule No. 6) for their own use and not for sale or disposal in any manner —

(a) if he considers that such manufacturing results, or is likely to result, in loss of revenue or is, or is likely to be detrimental to any industry in Botswana to such extent as to warrant any action described in this paragraph —

(i) by notice in the Gazette prohibit the sale to any such person of any plant, apparatus, appliance, instrument or material as he deems fit;

(ii) for the purpose of calculating the duty payable on such excisable goods manufactured by any such person, estimate the quantity thereof

so manufactured or the strength or other characteristic of any such quantity in any manner he may deem fit, or

(iii) in respect of any quantity of such excisable goods in respect of which duty will in his opinion become payable, accept duty (or any portion thereof), calculated according to any basis which he deems reasonable, from any person who sells or disposes of any material for use in the manufacture of such excisable goods to the manuafacturer thereof;

(b) (i) if he considers that such manufacturing does not result or is not likely to result in loss of revenue or is not likely to be detrimental to any industry in Botswana to the extent stated in paragraph (a); or

(ii) if in the manufacture of such excisable goods used parts or material on which any duty had been paid previously was used to such extent as he deems reasonable,

exempt such excisable goods from the whole or any portion of the duty thereon, subject to such conditions as he may in each case impose.

(2) Any estimate made by the Director for the purposes of subsection (1) (a) (ii) or any decision given by him as to the basis of calculating the duty to be accepted in terms of sub-paragraph (iii) of that paragraph or as to the amount of any duty payable in terms of this section, shall be final.

(3) The manufacturer of any goods exempted from the whole or any portion of the duty in terms of this section shall be liable for payment of the whole or such portion of the duty as the Director may determine if they are sold or disposed of by such manufacturer.

(4) The Director may, subject to such conditions as he may in each case impose, exempt any goods to which this section relates from any provision of Part IV, V or VIII of this Act.

Adjustment of duty in certain circumstances

119. When any new duty is put into operation or any existing duty is applied to any goods not previously subject thereto, or any new or amended rebate of duty or refund or drawback of duty is applied, or in interpreting any provision of this Act or under other circumstances which he may deem exceptional, the Director may effect such adjustments to the calculation of any duty, payable or paid, as he may deem reasonable, with due regard to the date of any decision in respect of any determination under this Act in relation to classification of any goods in terms of any Schedule to this Act, determination of value or of any other relevant determination or interpretation, provided proof is submitted to the satisfaction of the Director that any duty involved in any such adjustment has not been recovered from the consumer or any other person.

Statistics

120. Such statistics of the import and export trade of Botswana and of excisable goods manufactured in Botswana and of sales duty goods manufactured in and imported into Botswana as the Minister may determine, shall be compiled and tabulated by the Government Statistician and published at such times and in such manner as the Minister may direct.

Substitution of Schedules

121. Whenever any Schedule to this Act or any part or item thereof, is substituted and the new Schedule or part or item provides that the Minister or the Director may impose or prescribe any condition or approve of any matter or thing in relation to any class of goods, any condition imposed or prescribed or approval given by the Minister or the Director under the Schedule or part or item in relation to such class of goods before substitution shall be deemed to have been imposed, prescribed or given under the new Schedule or part or item.

Regulations and rules

122. (1) The Minister may make regulations —

(a) prescribing the powers, duties and hours of attendance of officers;

(b) determining the special services for which charges shall be payable on account of the attendance of or supervision by officers, the rate of such charges and the conditions attaching to such special services (including the payment of transport charges);

(c) as to the reporting inwards and outwards of aircraft (including such reporting of aircraft calling or landing at places not appointed as places of entry or customs and excise airports under this Act), the entry or departure of vehicles overland, the landing, loading, removal, detention, release, examination, conveyance and handling of cargo (including transit cargo), the control of persons (including their baggage and goods) entering or leaving Botswana, the placing into or removal from any State warehouse of goods and the removal in bond of goods;

(d) as to the control of the storage or manufacture of goods in customs and excise warehouses (including the suitability of any buildings, plant and method of manufacture for the purposes of this Act, the hours of conducting any or all operations in any such warehouse, the supervision by officers of any such operations, the securing or marking of such plant, the inspection of such warehouses and the removal of goods from such warehouses, the testing of the output of stills, the condition on which stills may be made, possessed, imported, disposed of or used;

(e) as to the importation, exportation or transit of goods, the entry of goods, the payment of duties and charges and the time within which such

for the purposes of section 46 be included in or excluded from the production cost of goods in general or of goods of any class or kind, and the territory with the government of which an agreement has been concluded under section 52;

(f) prescribing the form of and the particulars to be inserted on invoices or certificates in respect of any goods to which this Act applies and which are imported into or manufactured in Botswana;

(g) as to the collection of duty by means of stamps, the method of applying stamps or stamp impressions to containers, the cancellation of stamps, the use of franking or counting machines, inks, dies and other appliances and materials, the accounting for stamp labels and stamp duties and the disposal of stamp labels;

(h) as to the collection of excise duties and sales duties, the time, manner and terms of payment and the calculation thereof;

(i) as to the collection of duties which become payable under section 59(2);

(j) as to the circumstances under which licences may be granted and the manner of issuing and renewing licences;

(k) covering the entry of goods under any item of Schedule No. 3, 4, 5, 6 or 7 and prescribing the conditions on which such goods may be so entered or such goods may be transferred from one manufacturer or owner to another or such goods may be used, and as to the registration of manufacturers or owners so entering goods (including requirements as to the suitability of buildings, premises, storerooms and methods of manufacture for the purposes of this Act to be complied with by such manufacturers or owners), the records to be kept by such manufacturers or owners and the form of the application for registration and the particulars to be furnished by such manufacturers or owners;

(l) prescribing the returns and price lists to be rendered by importers or manufacturers or owners of any class or kind of goods;

(m) prescribing the form of any licence, bill of entry, certificate and any other document, register, stockbook or return which he considers necessary for the effective administration of this Act;

(n) as to all matters which by this Act are required or permitted to be prescribed;

(o) as to such other matters as are necessary or useful to be prescribed for the purposes of this Act.

123. The following laws are repealed —

The Excise Proclamation, 1956 (No. 30 of 1956);

The Customs Proclamation, 1956 (No. 68 of 1956);

The Customs Duties on South African Spirits, Beers and Wines, Law, 1965 (No. 10 of 1965);

The Customs and Excise (Sales Duty) Act, 1969 (No. 25 of 1969).

Schedule No. 1

ORDINARY CUSTOMS AND EXCISE DUTIES

GENERAL NOTES

Unless the context otherwise indicates, these notes shall be applicable to all the Parts of this Schedule.

NOTE 1

ABBREVIATIONS, SYMBOLS AND DEFINITIONS

(1) *Abbreviations:*

"AA"	means	absolute alcohol;
"a.c."	means	alternating current;
"amp"	means	ampere;
"c"	means	cent;
"° C"	means	degrees Centigrade;
"c.c."	means	cubic centimetre;
"cm."	means	centimetre;
"cu. ft."	means	cubic foot;
"d.c."	means	direct current;
"doz."	means	dozen;
"f.o.b."	means	free on board;
"ft."	means	foot;
"fl. oz."	means	fluid ounce;
"gal."	means	gallon;
"grm."	means	gramme;
"h.p."	means	horse power;
"in."	means	inch;
"int. unit"	means	international unit;
"k.g."	means	kilogramme
"kv."	means	kilovolt;
"kva."	means	kilovolt-ampere;
"lb."	means	pound avoirdupois;
"M.F.N."	means	most favoured nation;
"mm."	means	millimetre;
"no."	means	number;
"oz."	means	ounce avoirdupois;
"pr."	means	pair;
"qt."	means	quart;
"R"	means	rand;
"S.A.E."	means	Society of Automotive Engineers;
"sq. ft."	means	square foot;
"sq. in."	means	square inch;
"sq. m."	means	square metre;
"sq. yd."	means	square yard;
"ton"	means	2000 pounds;
"vol."	means	volume;
"yd."	means	yard.

(2) *Symbols*:

"%"	means	per cent *ad valorem*.

(3) *Definitions*:

"Heading"	means	a tariff heading printed in bold type.

NOTE II

DUTY ASSESSMENT

(1) The expression "free" when used in Column III, IV or V in Part I shall be regarded as a rate of duty.

(2) Any amount of duty payable shall be calculated to the nearest cent. For the purposes of this paragraph one half cent shall be regarded as a whole cent.

(3) When a rate of duty in any column in respect of any goods consists of two or more parts separated by the word "or", each such part shall be deemed to be a separate and complete rate of duty and such rate of duty yielding the higher or highest amount of duty shall be applicable in respect of such goods.

(4) A rate of duty applicable under any tariff heading or item to any unit of weight, measure, quantity or any other characteristic shall, unless otherwise provided in such tariff heading or item, apply proportionately to any part of such unit.

(5) Any customs duties on imported goods specified in Part 2 of this Schedule are additional to any duties specified in Part 1 of the said Schedule in respect of such goods.

NOTE III

RATES OF DUTY

(1) The *preferential rate of duty* specified in Column V in any tariff heading or sub-heading in Part I of this Schedule applies to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory indicated in parenthesis in the said Column V after such preferential rate of duty in respect of such goods and if such goods are imported from such territory.

For the purposes of this paragraph the following abbreviations shall apply:

"Ce."	means	Ceylon;
"Ireland"	means	The Republic of Ireland;
"N.Z."	means	New Zealand;
"U.K."	means	United Kingdom of Great Britain and Northern Ireland;
"U.K. Col., Prot. and Mandates"	means	territories which were non-selfgoverning Colonies, Protectorates or Mandated Territories of the United Kingdom in the year 1932.

(2) The *most favoured nation rate of duty* specified in Column IV in any tariff heading or sub-heading in Part 1 of this Schedule applies, subject to the provisions of paragraph (1), to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory with the government of which an agreement has been concluded under section 50 or 51 or any territory the government of which has acceded to the agreement approved by section 2 of the Geneva General Agreement on Tariffs and Trade Proclamation (Chapter 177), if in respect of that territory the last-mentioned agreement applies as between the government concerned and the Government of Botswana.

(3) The *general rate of duty* specified in Column III in any tariff heading or sub-heading in Part I of this Schedule applies to any goods to which such heading or sub-heading relates if the preferential rate of duty or the most favoured nation rate of duty does not apply to such goods in terms of the provisions of paragraph (1) or (2) or if no preferential rate of duty or most favoured nation rate of duty is specified in respect of such goods in such heading or sub-heading.

NOTE IV

VALUE FOR DUTY PURPOSES AND FREE ON BOARD PRICE

The expression "value for duty purposes" has the meaning assigned thereto in section 66 and the expression "f.o.b. price" means the free on board price as defined in section 68.

Note V

WEIGHT FOR DUTY PURPOSES

(1) When goods are dutiable by weight, assessment shall be based on their legal weight unless otherwise provided.

(2) The legal weight of any goods shall be deemed to include the weight of the containers or other wrapping usually sold with such goods when sold by retail.

(3) The net weight of any goods shall be deemed not to include the weight of the containers or other wrapping usually sold with such goods when sold by retail.

(4) The gross weight of any goods shall be deemed to include the weight of the containers or other wrapping usually sold with such goods when sold in the wholesale trade.

(5) The legal weight or the net weight of any goods shall be determined by actual weighing or by deducting, in the discretion of the importer, from the gross weight or the legal weight, as the case may be, either the actual deductable tare ascertained by weighing or an average deductable tare determined by the Director in respect of such goods.

Note VI

PACKING MATERIALS AND CONTAINERS

Subject to the provisions of Note V, materials used for the packing of goods are not dutiable separately unless, in the opinion of the Director, they are not in the form of the usual packing for such goods or are in a form designed for use other than in the *bona fide* transportation of such goods or if there is reason to believe that such materials or containers are being used as packing material in order to evade duty thereon.

Note VII

RULES FOR THE INTERPRETATION OF THIS SCHEDULE

Interpretation of this Schedule 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 (as between headings) shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise indicate, according to paragraphs (2) or (5) below.

(2) 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 paragraph (3).

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

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

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

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

(*d*) For the purposes of classification under sub-paragraph (*c*), the rate of duty shall be ascertained by reference to the general rate of duty. Where the rates in question are equal the goods shall be classified under that heading of the Schedule which occurs latest in order of numbering.

(4) Where in a note to a section or chapter it is provided that certain goods are not covered by that section or chapter a reference being made to another section or chapter or to a particular heading, the note shall, except in so far as the context indicates otherwise, be taken to refer to all the goods falling within that other section or chapter or heading notwithstanding that only certain of those goods are referred to by description in the note.

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

(6) The classification of goods within a heading is to be effected by applying as between sub-headings the like rules as are to be applied between headings, and, except in so far as the context indicates otherwise, terms used in a sub-heading are to be interpreted in the same way as in the heading.

PART I

ORDINARY CUSTOMS DUTY

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 1

LIVE ANIMALS

NOTES:

1. This Chapter covers all live animals except fish, crustaceans, molluscs and microbial cultures.
2. Any reference in this Chapter to a particular genus or species, except where the context otherwise indicates, includes a reference to the young of that genus or species.

I	Tariff Heading	II Statistical	III	IV Rate of Duty	V
		Unit	General	M.F.N.	Preferential
01.01	**Live horses, asses, mules and hinnies:**				
01.01.10	Horses, thoroughbred	*no.*	20000c each	–	–
01.01.20	Horses, other	no. each	1000c	600c each	–
01.01.30	Asses, mules and hinnies	no.	free		
01.02	**Live animals of the bovine species**	no.	300c each		
01.03	**Live swine**	no.	free		
01.04	**Live sheep and goats**	no.	50c each		
01.05	**Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls**	no.	free		
01.06	**Other live animals:**				
01.06.10	Of a kind mainly used for human food	no.	free		
01.06.90	Other, including zoo animals, dogs and cats	no.	free		

CHAPTER 2

MEAT AND EDIBLE MEAT OFFALS

NOTES:

This Chapter does not cover the following:

(*a*) Products of the kinds described in headings Nos. 02.01, 02.02, 02.03, 02.04 and 02.06, unfit or unsuitable for human consumption;

(*b*) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood (heading No. 05.15); or

(*c*) Animal fat, excluding products of heading No. 02.05 (Chapter 15).

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
02.01	**Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:**				
02.01.10	Meat of animals of the bovine species .. .. 100 lb.	lb.	333⅓c per 100 lb.		250c per 100 lb. (N.Z.)
02.01.20	Meat of sheep and goats	lb.	333⅓c per 100 lb.		250c per 100 lb. (N.Z.)
02.01.30	Meat of swine	lb.	333⅓c per 100 lb.		250c per 100 lb. (N.Z.)
02.01.40	Meat of horses, asses, mules and hinnies	lb.	333⅓c per 100 lb.		250c per 100 lb. (N.Z.)
02.01.90	Offals	lb.	333⅓c per 100 lb.		250c per 100 lb. (N.Z.)
02.02	**Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (excluding liver), fresh, chilled or frozen** ..	lb.	333⅓c per 100 lb.		250c per 100 lb. (N.Z.)
02.03	**Poultry liver, fresh, chilled, frozen, salted or in brine**	lb.	333⅓c per 100 lb.		250c per 100 lb. (N.Z.)
02.04	**Other meat and edible meat offals, fresh, chilled or frozen**	lb.	333⅓c per 100 lb.		250c per 100 lb. (N.Z.)
02.05	**Unrendered pig fat free of lean meat and unrendered poultry fat, fresh, chilled, frozen, .. salted, in brine, dried or smoked**	lb.	210c per 100 lb.		
02.06	**Meat and edible meat offals (excluding poultry liver), salted, in brine, dried or smoked:**				
02.06.10	Bacon	lb.	500c per 100 lb.		
02.06.20	Ham	lb.	500c per		
02.06.50	Other meat of swine	lb.	333⅓c per 100 lb.		250c per 100 lb. (N.Z.)
02.06.80	Beef, dried, chipped or sliced, in containers of less than 1 lb. net weight each	lb.	104 1/6c per 100 lb.		83⅓c per 100 lb. (N.Z.)
02.06.90	Other	lb.	333⅓c per 100 lb.		250c per 100 lb. (N.Z.)

CHAPTER 3

FISH, CRUSTACEANS AND MOLLUSCS

NOTES:

This Chapter does not cover the following:

(*a*) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.04 or 02.06);

(*b*) Fish (including livers and roes thereof), crustaceans and molluscs, dead, unfit or unsuitable for human consumption either by reason of their species or their condition (Chapter 5); or

(*c*) Caviar and caviar substitutes (heading No. 16.04).

I Tariff Heading		II Statistical	III	IV Rate of Duty	V
		Unit	General	M.F.N.	Preferential
03.01	**Fish, fresh (live or dead), chilled or frozen:**				
03.01.10	Fry, aquaria fish and other live fish not suitable for human consumption		free		
03.01.20	Anchovies	lb.	25%		
03.01.30	Freshwater fish of the species Tilapia	lb.	free		
03.01.90	Other	lb.	250c per 100 lb.		
03.02	**Fish, salted, in brine, dried or smoked:**				
03.02.10	Anchovies	lb.	25%		
03.02.15	Freshwater fish of the species Tilapia	lb.	free		
03.02.20	In hermetically sealed containers (excluding anchovies)	lb.	275c per 100 lb.		125c per 100 lb. (U.K.; Canada)
03.02.90	Other	lb.	275c per 100 lb.		
03.03	**Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:**				
03.03.10	Lobster	lb.	30%		
03.03.20	In hermetically sealed containers (excluding lobster)	lb.	250c per 100 lb.		125c per 100 lb. (U.K.; Canada)
03.03.90	Other	lb.	250c per 100 lb.		

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY

NOTES:

1. The expression "milk" means whole milk (full cream) or skimmed milk (separated), buttermilk, whey, kephir, yoghourt and similar fermented milk.

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
04.01	**Milk and cream, fresh, not concentrated or sweetened:**				
04.01.10	Cream	lb.	250c per 100 lb.		
04.01.20	Whole milk	lb.	104c per 100 lb.		
04.01.50	Skimmed milk	lb.	500c per 100 lb.		
04.01.80	Buttermilk, whey, kephir, yoghourt and similar fermented milk	lb.	104c per 100 lb.		
04.02	**Milk and cream, preserved, concentrated or sweetened:**				
04.02.10	In liquid or semi-solid form:				
	.10 Cream	lb.	250c per 100 lb.		
	.20 Whole milk (concentrated, evaporated or condensed), sweetened	lb.	150c per 100 lb.		
	.30 Whole milk (concentrated, evaporated or condensed), unsweetened	lb.	125c per 100 lb.		
	.40 Skimmed milk	lb.	500c per 100 lb.		
	.80 Buttermilk, whey, kephir, yoghourt and similar fermented milk	lb.	104c per 100 lb.		
04.02.20	In block, powder or other solid form:				
	.10 Cream	lb.	250c per 100 lb.		
	.20 Whole milk	lb.	375c per 100 lb.		
	.30 Skimmed milk	lb.	free		
	.80 Buttermilk, whey, kephir, yoghourt and similar fermented milk	lb.	104c per 100 lb.		
04.03	**Butter:**				
04.03.10	Ghee	lb.	335c per 100 lb.		
04.03.20	Other	lb.	185c per 100 lb.	165c per 100 lb.	
04.04	**Cheese and curd:**				
04.04.10	Curd	lb.	20%		
04.04.20	Cheese containing less than 45 per cent by weight of milk fat in its water-free substance; cheese containing foreign fat	lb.	25% plus 500c per 100 lb.		
04.04.30	Cheese containing not less than 45 per cent by weight of milk fat in its water-free substance and being free from foreign fat, of a class not produced in the Republic, namely: Brie, Caciocavallo, Canestrato Siciliano, Coulommier, Creme du Mont Blanc, Grano Reggiano, Gruyere, Robbiola, Gulbrandsdalsost, Pecorino Sardo, Pecorino Romano, Pont L'Eveque, Provolone, Stilton	lb.	30% or 330c per 100 lb.	25% or 330c per 100 lb.	25% or 288¾c per 100 lb. (U.K.; N.Z.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
04.04.40	Cheese containing not less than 45 per cent by weight of milk fat in its water-free substance and being free from foreign fat, namely: Danbo, Danablue, Maribo, Samsoe, Havarti, Fynbo, Tybo, Elbo, Esrom, Molbo, Mycella	lb.	30% or 500c per 100 lb.	23% or 416⅔c per 100 lb.	23% or 375c per 100 lb. (U.K.; N.Z.)
04.04.90	Other	lb.	30% or 500c per 100 lb.	25% or 500c per 100 lb.	25% or 458⅓c per 100 lb. (U.K.; N.Z.)
04.05	**Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:**				
04.05.10	Eggs in the shell	lb.	250c per 100 lb.	165c per 100 lb.	
04.05.20	In powder or other dried form	lb.	500c per 100 lb.		
04.05.90	Other	lb.	500c per 100 lb.	415c per 100 lb.	
04.06	**Natural honey**	lb.	30% or 205c per 100 lb.		

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES:

1. This Chapter does not cover the following:
   (*a*) Edible products (excluding guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
   (*b*) Hides or skins (including furskins) excluding goods falling within heading No. 05.05, 05.06 or05.07 (Chapter 41 or 43);
   (*c*) Animal textile materials, excluding horsehair and horsehair waste (Section XI); or
   (*d*) Prepared knots or tufts for broom or brush makineading No. 96.03).
2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout this Schedule elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.
4. Throughout this Schedule the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
05.01	**Human hair, unworked, whether or not washed or scoured; waste of human hair**	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
05.02	**Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair**	lb.	free		
05.03	**Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material:**				
05.03.10	Not put up on a layer or between two layers of other material	lb.	free		
05.03.20	Put up on a layer or between two layers of other material	lb.	20%		
05.04	**Guts, bladders and stomachs of animals (excluding fish), whole and pieces thereof:**				
05.04.10	Hog sausage casings	lb.	free		
05.04.20	Sausage casings (excluding hog casings)	lb.	10%	free	
05.04.90	Other	lb.	free		
05.05	**Fish waste**	lb.	free		
05.06	**Sinews and tendons; parings and similar waste, of raw hides or skins**	lb.	free		
05.07	**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or of parts of feathers:**				
05.07.10	Skins and other parts of birds, with their feathers or down	lb.	free		
05.07.30	Down	lb.	free		
05.07.30	Goose feathers (excluding down)	lb.	500c per 100 lb.		
05.07.40	Other feathers	lb.	250c per 100 lb.		
05.07.80	Powder and waste of feathers or of parts of feathers	lb.	20%		
05.08	**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:**				
05.08.10	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape)	lb.	free		
05.08.20	Bones and horn-cores, treated with acid or degelatinised	lb.	20%		
05.08.30	Bonemeal and other powder and waste of these products	lb.	free		
05.09	**Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products**	lb.	free		
05.10	**Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory**	lb.	free		

I	Tariff Heading	II Statistical Unit	III	IV Rate of Duty	V
			General	M.F.N.	Preferential
05.11	**Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell**	lb.	free		
05.12	**Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells**	lb.	free		
05.13	**Natural sponges**	lb.	10%	5%	
05.14	**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products:**				
05.14.10	Ambergris, castoreum, civet and musk	lb.	free		
05.14.20	Cantharides	lb.	15%		
05.14.30	Bile, whether or not dried	lb.	20%		
05.14.40	Animal products of a kind used in the preparation of pharmaceutical products	lb.	free		
05.15	**Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:**				
05.15.10	Fish ova	lb.	free		
05.15.20	Animal semen	lb.	free		
05.15.30	Bloodmeal	lb.	free		
05.15.40	Animals, dead, unfit for human consumption	lb.	free		
05.15.90	Other	lb.	free		

SECTION II

VEGETABLE PRODUCTS

CHAPTER 6

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

NOTES:

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

2. Headings Nos. 06.03 and 06.04 are to be construed as including bouquets, floral baskets, wreaths and similar articles made wholly or partly of flowers or foliage, account not being taken of accessories of other materials.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
06.01	**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower**	lb.	free		
06.02	**Other live plants, including trees, shrubs, bushes and roots; buds, eyes and stems, for grafting and budding; cuttings and slips; mushroom spawn**	lb.	free		
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**	lb.	20%		
06.04	**Foliage, branches and other parts (excluding flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared**	lb.	20%		

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTES:

1. (*a*) In heading No. 07.01, the word "vegetables" is to be taken to include edible mushrooms, truffles, rhubarb, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, *Capsicum Grossum* (sweet capsicum), fennel, parsley, chervil, tarragon, cress, sweet marjoram, horse radish and garlic.

   (*b*) In headings Nos. 07.02, 07.03 and 07.04, the word "vegetables" is to be taken to apply to all products which in their fresh state are classified under heading No. 07.01. Dried leguminous vegetables, shelled, however, are to be classified under heading No. 07.05, and ground *Capsicum Grossum* (sweet capsicum) in heading No. 09.04.

   (*c*) Flours of the dried leguminous vegetables of heading No. 07.05 fall in heading No. 11.03, and flour, meal and flakes of potato in heading No. 11.05.

2. This Chapter does not cover prepared or preserved vegetable products in jars, in tins or in airtight containers, which have undergone any process other than those indicated in this Chapter.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
07.01	**Vegetables, fresh or chilled:**				
07.01.10	Chillies	lb.	5%		
07.01.20	Garlic	lb.	500c per 100 lb.		
07.01.30	Olives	lb.	5%		
07.01.40	Onions, including shallots and leeks	lb.	40c per 100 lb.		
07.01.50	Potatoes	lb.	20c per 100 lb.		
07.01.60	Tomatoes	lb.	free		
07.01.90	Other	lb.	free		

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
07.02	**Vegetables (whether or not cooked), preserved by freezing:**				
07.02.10	Cabbages and cucumbers, including gherkins	lb.	190c per 100 lb.		
07.02.20	Mushrooms and truffles	lb.	20%	free	
07.02.30	Tomatoes	lb.	190c per 100 lb.		
07.02.90	Other	lb.	20%		
07.03	**Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:**				
07.03.10	Cabbages and cucumbers, including gherkins	lb.	190c per 100 lb.		
07.03.20	Onions, including shallots and leeks	lb.	20%		
07.03.30	Tomatoes	lb.	190c per 100 lb.		
07.03.40	Olives	lb.	25% with a maximum of 205c per 100 lb.		
07.03.90	Other	lb.	20%		
07.04	**Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared:**				
07.04.10	Chillies	lb.	335c per 100 lb.		
07.04.20	Culinary herbs, ground, crushed or rubbed	lb.	185c per 100 lb.		
07.04.21	Culinary herbs, not ground, crushed or rubbed	lb.	21c per 100 lb.		
07.04.30	Cabbages and cucumbers, including gherkins	lb.	190c per 100 lb.		
07.04.40	Tomatoes	lb.	190c per 100 lb.		
07.04.60	Olives	lb.	25% with a maximum of 205c per 100 lb.		
07.04.80	Mushrooms and truffles	lb.	20%	free	
07.04.90	Other	lb.	20%		
07.05	**Dried leguminous vegetables, shelled, whether or not skinned or split:**				
07.05.10	Beans, whole	lb.	30c per 100 lb.		
07.05.20	Beans, *skinned or split*	lb.	37½c per 100 lb.		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
07.05.30	Lentils, whole	lb.	30c per 100 lb.	28½c per 100 lb.	
07.05.40	Lentils, skinned or split	lb.	37½c per 100 lb.		
07.05.60	Maple peas (*pisum sativum var. arvense*)	lb.	free		
07.05.70	Garden peas (*pisum sativum*), whole	lb.	30c per 100 lb.	28½c per 100 lb.	
07.05.80	Garden peas, skinned or split	lb.	25% or 100 lb. 100c per 100 lb.		
07.05.90	Other leguminous vegetables, whole	lb.	20c per 100 lb.	18½c per 100 lb.	
07.05.95	Other leguminous vegetables, skinned or split	lb.	27½c per 100 lb.		
07.06	**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith**	lb.	free		

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF MELONS OR CITRUS FRUIT

NOTES:

1. This Chapter does not cover inedible fruits or nuts.
2. The word "fresh" is to be taken to include goods which have been chilled.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
08.01	**Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:**				
08.01.10	Bananas, fresh	lb.	5%		
08.01.20	Brazil nuts	lb.	190c per 100 lb.	165c per 100 lb.	
08.01.30	Cashew nuts	lb.	190c per 100 lb.		
08.01.40	Coconuts, whole	lb.	free		
08.01.41	Coconut, desiccated, unsweetened	lb.	15%	7%	
08.01.42	Coconut, desiccated, sweetened	lb.	35%	25%	
08.01.50	Dates, not packed for retail sale	lb.	140c per 100 lb.		
08.01.51	Dates, packed for retail sale	lb.	180c per 100 lb.		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
08.01.70	Dried, *not elsewhere enumerated under this heading*	lb.	250c per 100 lb.		
08.01.80	Fresh, not elsewhere enumerated under this heading	lb.	5%		
08.02	**Citrus fruit, fresh or dried:**				
08.02.10	Oranges, tangerines, mandarins and clementines:				
	.10 Fresh	lb.	5%		
	.20 Dried	lb.	250c per 100 lb.		
08.02.90	Other:				
	.10 Fresh	lb.	5%		
	.20 Dried	lb.	250c per 100 lb.		
08.03	**Figs, fresh or dried:**				
08.03.10	Fresh	lb.	5%		
08.03.20	Dried	lb.	250c per 100 lb.	165c per 100 lb.	
08.04	**Grapes, fresh or dried:**				
08.04.10	Fresh	lb.	5%		
08.04.20	Dried:				
	.10 Currants	lb.	free		
	.90 Other	lb.	250c per 100 lb.		
08.05	**Nuts (excluding those falling within heading No. 08.01), fresh or dried, shelled or not:**				
08.05.10	Almonds	lb.	190c per 100 lb.		
08.05.40	Walnuts	lb.	270c per 100 lb.		
08.05.90	Other	lb.	190c per 100 lb.		
08.06	**Apples, pears and quinces, fresh:**				
08.06.10	Apples:				
	From 1st October to 31st December	lb.	5%		free (Canada)
	From 1st January to 30th September	lb.	5%		
08.06.20	Pears and quinces	lb.	5%		
08.07	**Stone fruit, fresh**	lb.	5%		
08.08	**Berries, fresh**	lb.	5%		
08.09	**Other fruit, fresh**	lb.	5%		
08.10	**Fruit (whether or not cooked), preserved by freezing, not containing added sugar:**				
08.10.10	Pulp	lb.	30% with a maximum of 185c per 100 lb.		

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
08.10.20	Bananas, pineapples, oranges and guavas (excluding pulp in each case)	lb.	210c per 100 lb.		
08.10.30	Peaches, pears, apricots and grapes (excluding pulp in each case)	lb.	30% with a maximum of 205c per 100 lb.		
08.10.90	Other	lb.	25% with a maximum of 205c per 100 lb.		
08.11	**Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:**				
08.11.10	Pulp	lb.	30% with a maximum of 185c per 100 lb.		
08.11.20	Banans, pineapples, oranges and guavas (excluding pulp in each case)	lb.	210c per 100 lb.		
08.11.30	Peaches, pears, apricots and grapes (excluding pulp in each case)	lb.	30% with a maximum of 205c per 100 lb.		
08.11.90	Other	lb.	25% with a maximum of 205c per 100 lb.		
08.12	**Fruit, dried (excluding that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05):**				
08.12.10	Prunes	lb.	free		
08.12.90	Other	lb.	250c per 100 lb.		
08.13	**Peel of melons or citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions:**				
08.13.10	Fresh	lb.	5%		
08.13.20	Dried	lb.	250c per 100 lb.		
08.13.80	Frozen, or provisionally preserved in brine, in sulphur water or in other preservative solutions	lb.	25% with a maximum of 205c per 100 lb.		

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

NOTES:

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

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

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

   The addition of other substances to the mixtures referred to in paragraph (*a*) or (*b*) above shall not affect their classification provided that the essential character of the mixture remains unchanged. Otherwise the mixtures are not classified in the present Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. This Chapter does not cover the following:

   (*a*) *Capsicum Grossum* (sweet capsicum), unground (Chapter 7); or

   (*b*) Pepper of the variety *Cubeba officinalis Miquel* or *Piper cubeba* (heading No. 12.07).

I	Tariff Heading	II	III	IV	V
		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
09.01	**Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:**				
09.01.10	Coffee, not roasted	lb.	83½c per 100 lb.		free (Ce.; U.K.; U.K. Col.' Prot. and Mandates)
09.01.20	Coffee, roasted, whether or not ground	lb.	250c per 100 lb.		
09.01.30	Coffee mixed with chicory	lb.	335c per 100 lb.		
09.01.50	Coffee husks and skins	lb.	20%		
09.01.80	Coffee substitutes containing coffee in any proportion	lb.	415c per 100 lb.		
09.02	**Tea:**				
09.02.10	In packages containing 10 lb. or less net weight each	lb.	165c per 100 lb.	83c per 100 lb.	
09.02.20	In packages containing more than 10 lb. net weight each	lb.	free		
09.03	**Mate:**				
09.03.10	In packages containing 10 lb. or less net weight each	lb.	165c per 100 lb.	83c per 100 lb.	
09.03.20	In packages containing more than 10 lb. net weight each	lb.	free		
09.04	**Pepper of the genus *Piper*; pimento of the genus *Capsicum* or of the genus *Pimenta*:**				
09.04.10	Pepper of the genus *Piper*, not ground or crushed	lb.	21c per 100 lb.	free	
09.04.30	Pimento of the genus *Capsicum* (chillies), ground or crushed	lb.	375c per 100 lb.		
09.04.50	Pimento of the genus *Pimenta*, not ground or crushed	lb.	21c per 100 lb.	free	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
09.04.90	Other	lb.	185c per 100 lb.		
09.05	**Vanilla**	lb.	10%	free	
09.06	**Cinnamon and cinnamon-tree flowers:**				
09.06.10	Not ground or crushed	lb.	21c per 100 lb.	free	
09.06.20	Ground or crushed	lb.	185c per 100 lb.		
09.07	**Cloves (whole fruit, cloves and stems):**				
09.07.10	Not ground or crushed	lb.	21c per 100 lb.	free	
09.07.20	Ground or crushed	lb.	185c per 100 lb.		
09.08	**Nutmeg, mace and cardamoms:**				
09.08.10	Not ground or crushed	lb.	21c per 100 lb.	free	
09.08.20	Ground or crushed	lb.	185c per 100 lb.		
09.09	**Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:**				
09.09.10	Coriander, not ground or crushed	lb.	165c per 100 lb.		
09.09.20	Coriander, ground or crushed	lb.	185c per 100 lb.		
09.09.90	Other, not ground or crushed	lb.	21c per 100 lb.	free	
09.09.95	Other, ground or crushed	lb.	185c per 100 lb.		
09.10	**Thyme, saffron and bay leaves; other spices:**				
09.10.10	Thyme, not ground or crushed	lb.	21c per 100 lb.		
09.10.20	Bay leaves and saffron, not ground or crushed	lb.	20%		
09.10.80	Spices, not ground or crushed	lb.	21c per 100 lb.	free	
09.10.90	Other	lb.	185c per 100 lb.		

CHAPTER 10

CEREALS

NOTES:

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

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
10.01	**Wheat and meslin (mixed wheat and rye):**				
10.01.10	Wheat	lb.	26c per 100 lb.		
10.01.50	Meslin	lb.	33c per 100 lb.		
10.02	**Rye**	lb.	33c per 100 lb.		
10.03	**Barley**	lb.	20c per 100 lb.		
10.04	**Oats**	lb.	20c per 100 lb.		
10.05	**Maize**	lb.	20c per 100 lb.		
10.06	**Rice:**				
10.06.10	In the husk	lb.	250c per 100 lb.		
10.06.20	Husked, but not further prepared	lb.	250c per 100 lb.		
10.06.90	Other:				
	.10 Not packed for retail sale	lb.	250c per 100 lb.		
	.20 Packed for retail sale	lb.	350c per 100 lb.		
10.07	**Buckwheat, millet, canary seed and grain sorghum; other cereals:**				
10.07.10	Buckwheat	lb.	20c per 100 lb.		
10.07.20	Millet, including manna (excluding African or Indian millet)	lb.	20% or 83c per 100 lb.		
10.07.40	Canary seed	lb.	20% or 83c per 100 lb.		
10.07.50	Grain sorghum, including African or Indian millet	lb.	20c per 100 lb.		
10.07.90	Other cereals	lb.	20c per 100 lb.		

CHAPTER 11

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

NOTES:

This Chapter does not cover the following:

(*a*) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);

(*b*) Flours modified (for example, by heat-treatment) for infants' food or for dietetic purposes (heading No. 19.02). Flours which have been heat-treated merely to improve their baking qualities are, however, to be classified under the present Chapter;

(*c*) Corn flakes and other products falling within heading No. 19.05;

(*d*) Pharmaceutical products (Chcapter 30);

(*e*) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06; or

(*f*) Dextrins and soluble or roasted starches (Chapter 35).

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
11.01	**Cereal flours:**				
11.01.10	Of wheat	lb.	56c per 100 lb.		
11.01.20	Of maize	lb.	125c per 100 lb.		
11.01.30	Of rice	lb.	20%		
11.01.40	Of oats	lb.	125c per 100 lb.		
11.01.60	Of rye	lb.	50c per 100 lb.		
11.01.90	Other	lb.	30c per 100 lb.		
11.02	**Cereal groats and cereal meal; other worked cereal grains, for example, rolled, flaked, polished, pearled or kibbled, but not further prepared (excluding husked, glazed, polished or broken rice); germ of cereals, whole or rolled, flaked or ground:**				
11.02.10	Cereal groats and cereal meal:				
	.10 Of wheat	lb.	56c per 100 lb.		
	.20 Of maize	lb.	125c per 100 lb.		
	.30 Of rice	lb.	20%		
	.40 Of oats	lb.	125c per 100 lb.		
	.50 Of rye	lb.	50c per 100 lb.		
	.90 Other	lb.	30c per 100 lb.		
11.02.50	Other worked cereal grains:				
	.10 Of wheat	lb.	56c per 100 lb.		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.20 Of maize (excluding samp)	lb.	125c per 100 lb.		
	.25 Of maize commonly known as samp	lb.	27½c per 100 lb.		
	.30 Of rice	lb.	20%		
	.40 Of oats	lb.	125c per 100 lb.		
	.50 Of rye	lb.	50c per 100 lb.		
	.60 Germ of cereals	lb.	20%		
	.90 Other	lb.	30c per 100 lb.		
11.03	**Flours of the leguminous vegetables falling within heading No. 07.05**	lb.	37½c per 100 lb.		
11.04	**Flours of the fruits falling within any heading in Chapter 8**	lb.	20%		
11.05	**Flour, meal and flakes of potato**	lb.	20%		
11.06	**Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06:**				
11.06.10	Of arrowroot, sago or manioc	lb.	free		
11.06.80	Of salep or of other roots and tubers	lb.	20%		
11.07	**Malt, roasted or not:**				
11.07.10	Of wheat	lb.	56c per 100 lb.		
11.07.20	Of barley	lb.	40c per 100 lb.	20c per 100 lb.	
11.07.30	Of rice	lb.	20%		
11.07.40	Of oats	lb.	125c per 100 lb.		
11.07.90	Other	lb.	40c per 100 lb.		
11.08	**Starches; inulin:**				
11.08.10	Starch, not packed for retail sale	lb.	125c per 100 lb.		
11.08.20	Starch, packed for retail sale	lb.	250c per 100 lb.		
11.08.80	Inulin	lb.	20%		
11.09	**Gluten and gluten flour, roasted or not**	lb.	20%		

CHAPTER 12

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

NOTES:

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

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

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

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

   (*a*) Oil seeds and oleaginous fruit (heading No. 12.01);

   (*b*) Medicaments falling within Chapter 30;

   (*c*) Perfumery and toilet preparations falling within Chapter 33; or

   (*d*) Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11.

I	Tariff Heading	II	III	IV	V
		Statistical Unit	Rate of Duty: General	M.F.N.	Preferential
12.01	**Oil seeds and oleaginous fruit, whole or broken:**				
12.01.10	Castor oil seeds	lb.	10%		
12.01.20	Copra	lb.	free		
12.01.30	Cotton seeds	lb.	10%		
12.01.40	Groundnuts, in the shell	lb.	47½c per 100 lb.	37½c per 100 lb.	
12.01.45	Groundnuts, shelled	lb.	55c per 100 lb.	45c per 100 lb.	
12.01.50	Linseed	lb.	10%		
12.01.60	Palm nuts and kernels (*Elaeis guineensis*)	lb.	10%		
12.01.70	Soya beans	lb.	30c per 100 lb.		
12.01.90	Other	lb.	10%		
12.02	**Flours or meals of oil seeds or oleaginous fruit (excluding mustard flour), non-defatted**	lb.	20%		
12.03	**Seeds, fruit and spores, of a kind used for sowing**	lb.	free		
12.04	**Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane**	lb.	20%		
12.05	**Chicory roots, fresh or dried, whole or cut, unroasted**	lb.	free		
12.06	**Hop cones and lupulin:**				
12.06.10	Hop cones, not packed for retail sale	lb.	5%		free (U.K.; N.Z.)
12.06.20	Hop cones, packed for retail sale	lb.	20%		
12.06.50	Lupulin	lb.	20%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
12.07	**Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered:**				
12.07.10	Pyrethrum roots, leaves, stems and flowers	lb.	free		
12.07.20	Basil, borage, hyssop, mint, roesmary, rue and sage:				
	.10 Not ground or crushed	lb.	21c per 100 lb.		
	.20 Ground or crushed	lb.	185c per 100 lb.		
12.07.40	Aconite, belladonna, buchu, cascara sagrada, cinchona, digitalis, gentian, ipecacuanha, jalap and other plants or parts thereof, of a kind used primarily in pharmacy	lb.	15%		
12.07.90	Other	lb.	20%		
12.08	**Locust beans, fresh or dried, whether not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading**	lb.	20%		
12.09	**Ceteal straw and husks, unprepared, or chopped but not otherwise prepared**	lb.	free		
12.10	**Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products**	lb.	free		

CHAPTER 13

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

NOTES:

Heading No. 13.03 is to be taken to apply, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading is to be taken not to apply to:

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

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

(*c*) Extracts of coffee, tea or mate (heading No. 21.02);

(*d*) Beverages consisting of vegetable saps and extracts with added alcohol, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);

(*e*) Camphor (heading No. 29.13) or glycyrrhizin (heading No. 29.41);

(*f*) Medicaments falling within heading No. 30.03;

(*g*) Tanning or dyeing extracts (heading No. 32.01 or 32.04);

(*h*) Essential oils and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or

(*ij*) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
13.01	**Raw vegetable materials of a kind used primarily in dyeing or in tanning:**				
13.01.10	Turmeric, ground	lb.	165c per 100 lb.		
13.01.20	Turmeric, not ground	lb.	free		
13.01.90	Other	lb.	20%		
13.02	**Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams**	lb.	free		
13.03	**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:**				
13.03.10	Opium, hashish, aloe, podophyllum, belladonna, and other saps and extracts suitable for pharmaceutical purposes	lb.	15%		
13.03.20	Pyrethrum extract and extracts of the roots of plants containing rotenone	lb.	free		
13.03.30	Extract of hops	lb.	free		
13.03.70	Other vegetable saps and extracts	lb.	25%		
13.03.80	Pectic substances, pectinates and pectates	lb.	free		
13.03.90	Agar-agar and other natural mucilages and vegetable thickeners	lb.	free		

CHAPTER 14

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

NOTES:

1. This Chapter does not cover vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable only for use in the manufacture of textiles (Section XI).
2. Heading No. 14.01 is to be taken to apply, *inter alia*, to split osier, reeds, bamboos and the like, to rattan cores and to drawn or split rattans. The heading is to be taken not to apply to chipwood (heading No. 44.09).
3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).
4. Heading N. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading N. 96.03).

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
14.01	**Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)**	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
14.02	**Vegetable materials of a kind used primarily as stuffing or as padding, including kapok, vegetable hair and eel-grass, whether or not put up on a layer or between two layers of other material:**				
14.02.10	Not put up on a layer or between two layers of other material	lb.	free		
14.02.20	Put up on a layer or between two layers of other material	lb.	20%		
14.03	**Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks**	lb.	free		
14.04	**Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)**	lb.	20%		
14.05	**Vegetable products not elsewhere specified or included**	lb.	free		

SECTION III

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

CHAPTER 15

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

NOTES:

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
15.01	**Lard and other rendered pig fat; rendered poultry fat**	lb.	210c per 100 lb.		
15.02	**Unrendered fats of bovine cattle, sheep or goats; tallow (including *"premier jus"*) produced from those fats**	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
15.03	**Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way:**				
15.03.10	Lard, oleo and tallow stearin	lb.	15%		
15.03.50	Lard oil, oleo-oil and tallow oil	lb.	20%		
15.04	**Fats and oils, of fish and marine mammals, whether or not refined:**				
15.04.10	Whale oil	lb.	20%		
15.04.20	Fish body oil	lb.	20%		
15.04.30	Fish liver oil	lb.	20%		
15.04.90	Other	lb.	20%		
15.05	**Wool grease and fatty substances derived therefrom (including lanolin)**	lb.	15%		
15.06	**Other animal oils and fats (including neat's-foot oil and fats from bones or waste):**				
15.06.10	Neat's-foot oil in containers of not less than 1 gal. each	gal.	2½c per gal.		
15.06.20	Neat's-foot oil in containers of less than 1 gal. each	gal.	15%		
15.06.90	Other	lb.	20%		
15.07	**Fixed vegetable oils, fluid or solid, crude, refined or purified:**				
15.07.10	Castor oil	lb.	20%		
15.07.15	Coconut (copra) oil, unrefined	lb.	20%		
15.07.16	Coconut (copra) oil, refined	lb.	25% or 83c per 100 lb.		
15.07.20	Cotton seed oil	lb.	25% or 83c per 100 lb.		
15.07.25	Groundnut oil	lb.	25% or 83c per 100 lb.		
15.07.30	Linseed oil	lb.	20%		
15.07.35	Maize oil	lb.	25% or 83c per 100 lb.		
15.07.40	Mustard seed oil; rape seed oil and colza oil		25% or 83c per 100 lb.		
15.07.45	Olive oil	gal.	5% 270c per gal. less 90 per cent of the f.o.b. price		
15.07.50	Palm kernel oil, unrefined	lb.	20%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
15.07.51	Palm kernel oil, refined	lb.	25% or 83c per 100 lb.		
15.07.55	Palm oil, unrefined	lb.	20%		
15.07.56	Palm oil, refined	lb.	25% or 83c per 100 lb.		
15.07.60	Sesame seed oil	lb.	25% or 83c per 100 lb.		
15.07.65	Soya bean oil	lb.	25% or 83c per 100 lb.		
15.07.70	Sunflower seed oil	lb.	25% or 83c per 100 lb.		
15.07.80	Vegetable tallow	lb.	free		
15.07.90	Other	lb.	20%		
15.08	**Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified:**				
15.08.10	Animal oils	lb.	20%		
15.08.20	Maize, groundnut, cotton seed, sesame seed, sunflower seed, mustard seed, rape seed and soya been oils	lb.	25% or 83c per 100 lb.		
15.08.50	Refined palm, palm kernel and coconut oil	lb.	25% or 83c per 100 lb.		
15.08.90	Other	lb.	20%		
15.09	**Degras**	lb.	15%		
15.10	**Fatty acids; acid oils from refining; fatty alcohols:**				
15.10.10	Oleine (crude oleic acid)	lb.	free		
15.10.20	Stearine (crude stearic acid)	lb.	15%		
15.10.50	Other fatty acids	lb.	20%	15%	
15.10.70	Acid oils from refining	lb.	15%		
15.10.80	Fatty alcohols	lb.	15%		
15.11	**Glycerol and glycerol lyes:**				
15.11.10	Crude	lb.	free		
15.11.50	Distilled	lb.	20%		
15.12	**Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified ot hardened by any other process, whether or not refined, but not further prepared:**				
15.12.10	Animal	lb.	210c per 100 lb.		
15.12.50	Vegetable	lb.	335c per 100 lb.		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
15.13	**Margarine, imitation lard and other prepared edible fats**	lb.	335c per 100 lb.		
15.14	**Spermaceti, crude, pressed or refined, whether or not coloured**	lb.	15%		
15.15	**Beeswax and other insect waxes, whether or not coloured**	lb.	15%		
15.16	**Vegetable waxes, whether or not coloured:**				
15.16.10	Carnauba wax	lb.	free		
15.16.90	Other	lb.	15%		
15.17	**Residues resulting from the treatment of fatty substances or animal or vegetable waxes**	lb.	20%		

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

NOTES:

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
16.01	**Sausages and the like, of meat, meat offal or animal blood:**				
16.01.10	In airtight metal containers	lb.	125c per 100 lb.		83⅓c per 100 lb. (U.K.) 104 1/6c per 100 lb. (N.Z.)
16.01.90	Other	lb.	104 1/6c per 100 lb.		83⅓c per 100 lb. (N.Z.)
16.02	**Other prepared or preserved meat or meat offal:**				
16.02.10	Bacon	lb.	665c per 100 lb.		
16.02.20	Ham	lb.	665c per 100 lb.	651c per 100 lb.	
16.02.30	Pate de foie gras and foie gras (goose liver paste)	lb.	250c per 100 lb. or 20%	250c per 100 lb.	
16.02.40	Pastes (excluding pate de foie gras and foie gras)	lb.	20% or 250c per 100 lb.		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
16.02.50	Beef in airtight metal containers	lb.	500c per 100 lb.		458⅓c per 100 lb. (U.K.) 479 1/6c per 100 lb. (N.Z.)
16.02.80	Other, in airtight metal containers	lb.	125c per 100 lb.		83⅓c per 100 lb. (U.K.) 104 1/6c per 100 lb. (N.Z.)
16.02.90	Other	lb.	104 1/6c per 100 lb.		83⅓c per 100 lb. (N.Z.)
16.03	**Meat extracts and meat juices**	lb.	25%		
16.04	**Prepared or preserved fish, including caviar and cavia substitutes:**				
16.04.10	Fish paste	lb.	750c per 100 lb. with a maximum of 25%		
16.04.20	Caviar	lb.	30%		
16.04.25	Caviar substitutes	lb.	30%	28%	
16.04.30	Lax (smoked salmon in oil)	lb.	30%		
16.04.40	Anchovies	lb.	25%		
16.04.50	Sardines in oil, in airtight metal containers	lb.	250c per 100 lb. net		125c per 100 lb. net (U.K.; Canada)
16.04.60	Salmon (excluding lax), in airtight metal containers	lb.	250c per 100 lb.		125c per 100 lb. (U.K.; Canada)
16.04.80	Other, in airtight metal containers	lb.	250c per 100 lb.		125c per 100 lb. (U.K.; Canada)
16.04.90	Other	lb.	250c per 100 lb.		
16.05	**Crustaceans and molluscs, prepared or preserved:**				
16.05.10	Lobster	lb.	30%		
16.05.80	Other, in airtight metal containers	lb.	250c per 100 lb.		125c per 100 lb. (U.K.; Canada)
16.05.90	Other	lb.	250c per 100 lb.		

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

NOTES:

1. This Chapter does not cover the following:
   (*a*) Sugar confectionery containing cocoa (heading No. 18.06);
   (*b*) Chemically pure sugars excluding sucrose, glucose and lactose (heading No. 29.43); or
   (*c*) Pharmaceutical products (Chapter 30).
2. Chemically pure sucrose, whatever its origin, is to be classified under heading No. 17.01.
3. Flavoured or coloured sugars, syrups and molasses are to be classified under heading No. 17.05.

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
17.01	**Beet sugar and cane sugar, solid:**				
17.01.10	Unrefined, not packed for retail sale	lb.	200c per 100 lb.		
17.01.50	Refined, not packed for retail sale	lb.	200c per 100 lb.		
17.01.80	Packed for retail sale	lb.	400c per 100 lb.		
17.02	**Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:**				
17.02.10	Lactose	lb.	160c per 100 lb.	125c per 100 lb.	
17.02.20	Glucose, including dextrose	lb.	45c per 100 lb.		
17.02.30	Golden syrup, maple syrup and palm sugar	lb.	45c per 100 lb.		
17.02.40	Caramel	lb.	free		
17.02.90	Other	lb.	160c per 100 lb.		
17.03	**Molasses, whether or not decolourised**	lb.	45c per 100 lb.		
17.04	**Sugar confectionery, not containing cocoa**	lb.	30% or 330c per 100 lb.		
17.05	**Flavoured or coloured sugars, syrups and molasses (excluding fruit juices containing added sugar in any proportion):**				
17.05.10	Lactose	lb.	160c per 100 lb.	125c per 100 lb.	
17.05.20	Glucose, including dextrose	lb.	45c per 100 lb.		
17.05.30	Golden syrup, maple syrup and palm sugar	lb.	45c per 100 lb.		
17.05.40	Molasses	lb.	45c per 100 lb.		
17.05.90	Other	lb.	400c per 100 lb.		

CHAPTER 18

COCOA AND COCOA PREPARATIONS

NOTES:

1. This Chapter does not cover goods described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 of this Chapter, other food preparations containing cocoa.
3. Heading No. 18.05 does not include cocoa powder to which milk or peptones have been added.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
18.01	**Cocoa beans, whole or broken, raw or roasted:**				
18.01.10	Cocoa beans, raw	lb.	free		
18.01.20	Cocoa beans, roasted, including cocoa nibs	lb.	80c per 100 lb.		
18.02	**Cocoa shells, husks, skins and other waste**	lb.	80c per 100 lb.		
18.03	**Cocoa paste (in bulk or in block), whether or not defatted**	lb.	165c per 100 lb.		
18.04	**Cocoa butter (fat or oil)**	lb.	165c per 100 lb.		
18.05	**Cocoa powder, unsweetened**	lb.	210c per 100 lb.		
18.06	**Chocolate and other food preparations containing cocoa:**				
18.06.10	Ice cream and ice cream powder	lb.	25% or 250c per 100 lb.		
18.06.20	Chocolate and sugar confectionery containing cocoa	lb.	30% or 330c per 100 lb.		
18.06.90	Other	lb.	20%		

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS

NOTES:

1. This Chapter does not cover the following:
   (*a*) Preparations of flour, of starch or of malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50 per cent or more by weight of cocoa (heading No. 18.06);
   (*b*) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07); or
   (*c*) Pharmaceutical products (Chapter 30).
2. In this Chapter the expression "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
19.01	**Malt extract**	lb.	15%		
19.02	**Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent by weight of cocoa:**				
19.02.30	Cornflour packed for retail sale in containers of not less than 10 lb. net weight each	lb.	25% or 125c per 100 lb.		20% or 104 1/6c per 100 lb. (U.K.; N.Z.)
19.02.31	Cornflour packed for retail sale in containers of less than 10 lb. net weight each	lb.	25% or 250c per 100 lb.		20% or 208 1/3c per 100 lb. (U.K.; N.Z.)
19.02.50	Pudding powders and cake powders	lb.	30% or 205c per 100 lb.		
19.02.90	Other	lb.	20%		
19.03	**Macaroni, spaghetti and similar products**	lb.	30% or 190c per 100 lb.		
19.04	**Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches:**				
19.04.10	Tapioca and sago	lb.	free		
19.04.50	Substitutes for tapioca and sago	lb.	20%		
19.05	**Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)**	lb.	25%		20% (U.K.; N.Z.)
19.06	**Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products**	lb.	20%		
19.07	**Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit:**				
19.07.10	Gluten bread	lb.	165c per 100 lb.		
19.07.90	Other	lb.	25% or 330c per 100 lb.		
19.08	**Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion**	lb.	25% or 330c per 100 lb.		

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

NOTES:

1. This Chapter does not cover the following:
   (*a*) Vegetables or fruit falling within any heading in Chapter 7 or 8;
   (*b*) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06);
   (*c*) Vegetable or fruit flours (headings Nos. 11.03 and 11.05);
   (*d*) Sauces (heading No. 21.04) and soups (heading No. 21.05); or
   (*e*) Vegetable or fruit juices to which water has been added (including concentrated juice to which a greater quantity of water than is necessary to reconstitute the original natural juice has been added) and fruit or vegetable juice containing a greater quantity of carbon dioxide than is normally present in such products (heading No.22.02).
2. For the purposes of headings Nos. 20.01 and 20.02, the word "vegetables" is to be taken to apply, and apply only, to products which, when in their fresh state, are classified in heading No. 07.01.
3. (i) Edible plants, parts of plants and roots of plants, conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling within heading No. 20.06.
   (ii) Roasted groundnuts are also to be classified under heading No. 20.06.
4. Tomato juice, the dry weight content of which is 7 per cent or more, is to be classified under heading No. 20.02.

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
20.01	**Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:**				
20.01.10	Pickles, mustard pickles, chutney and like preparations	lb.	300c per 100 lb. with a maximum of 25%		
20.01.20	Olives	lb.	25% with a maximum of 205c per 100 lb.		
20.01.30	Tomatoes, cabbages and cucumbers, including gherkins, preserved by vinegar or acetic acid	lb.	190c per 100 lb. with a of 25%		
20.01.90	Other	lb.	20%		
20.02	**Vegetables prepared or preserved otherwise than by vinegar or acetic acid:**				
20.02.10	Pickles, mustard pickles, chutney and like preparations	lb.	300c per 100 lb. with a maximum of 25%		
20.02.20	Mushrooms and truffles	lb.	20%	free	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
20.02.30	Paste, pulp, puree, extract or concentrate, of tomato .	lb.	25% or 415c per 100 lb.		
20.02.40	Tomatoes (excluding paste, pulp, puree, extract or concentrate)	lb.	190c per 100 lb.		
20.02.50	Cabbages and cucumbers, including gherkins	lb.	190c per 100 lb.		
20.02.60	Peas, beans and lentils	lb.	190c per 100 lb.		
20.02.70	Olives	lb.	25% with a maximum of 205c per 100 lb.		
20.02.80	Asparagus	lb.	20%		
20.02.90	Other	lb.	20%		
20.03	**Fruit preserved by freezing, containing added sugar:**				
20.03.10	Pulp	lb.	30% with a maximum of 185c per 100 lb.		
20.03.20	Bananas, pineapples, oranges and guavas (excluding pulp in each case)	lb.	210c per 100 lb.		
20.03.30	Peaches, pears, apricots and grapes (excluding pulp in each case)	lb.	30% with a maximum of 205c per 100 lb.		
20.03.90	Other	lb.	25% with a maximum of 205c per 100 lb.		
20.04	**Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised):**				
20.04.10	Candied peel	lb.	25% with a maximum of 205c per 100 lb.		
20.04.20	Drained glace cherries	lb.	210c per 100 lb.	free	
20.04.90	Other	lb.	30% or 330c per 100 lb.		
20.05	**Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar:**				

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
20.05.10	Jams, fruit jellies and marmalades	lb.	30% or 205c per 100 lb.		
20.05.90	Other	lb.	30% or 205c per 100 lb.		
20.06	**Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:**				
20.06.10	Ginger preserved in syrup, in containers containing not less than 100 lb. net weight each	lb.	125c per 100 lb.		
20.06.30	Groundnuts	lb.	55c per 100 lb.	45c per 100 lb.	
20.06.40	Nuts	lb.	190c per 100 lb.		
20.06.50	Pulp and tamarinds	lb.	30% with a maximum of 185c per 100 lb.		
20.06.60	Peaches, pears, apricots and grapes (excluding pulp in each case)	lb.	30% with a maximum of 205c per 100 lb.		
20.06.70	Bananas, pineapples, oranges and guavas (excluding pulp in each case)	lb.	210c per 100 lb.		
20.06.90	Other	lb.	25% with a maximum of 205c per 100 lb.		
20.07	**Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:**				
20.07.10	Fruit juices (including grape must)	gal.	25%	20%	
20.07.90	Other	gal.	25%		

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES:

1. This Chapter does not cover the following:
   (*a*) Mixed vegetables of heading No. 07.04;
   (*b*) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
   (*c*) Products of headings Nos. 09.04 to 09.10; or
   (*d*) Yeast put up as a medicament (heading No. 30.03).
2. Extracts of the substitutes referred to in Note 1 (*b*) above are to be classified under heading No. 21.02.

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
21.01	**Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:**				
21.01.10	Roasted chicory or other roasted coffee substitutes ..	lb.	415c per 100 lb.		
21.01.50	Extracts, essences or concentrates	lb.	25%		
21.02	**Extracts, essences or concentrates, of coffee, tea or mate; preparations with a basis of such extracts, essences or concentrates:**				
21.02.10	Of coffee or with a basis of coffee..	lb.	25%		
21.02.20	Of tea or with a basis of tea	lb.	25%		
21.02.30	Of mate or with a basis of mate	lb.	25%		
21.03	**Mustard flour and prepared mustard**	lb.	330c per 100 lb. with a maximum of 30%		
21.04	**Sauces; mixed condiments and mixed seasonings**	lb.	330c per 100 lb. with a maximum of 30%		
21.05	**Soups and broths, in liquid, powder or solid form:**				
21.05.10	In powder, solid or other concentrated form	lb.	25%		
21.05.20	In other forms, packed in airtight metal containers ..	lb.	125c per 100 lb.		83⅓c per 100 lb. (U.K.); 104 1/6c per 100 lb. (N.Z.)
21.05.90	Other	lb.	104 1/6c per 100 lb.		83⅓c per 100 lb (N.Z.)
21.06	**Natural yeasts (active or inactive); prepared baking powders:**				
21.06.10	Compressed active yeast	lb.	1375c per 100 lb.		
21.06.20	Dried active yeast	lb.	4950c per 100 lb.		
21.06.30	Other yeast	lb.	15%		
21.06.50	Baking powders	lb.	30% or 400c per 100 lb.		
21.07	**Food preparations not elsewhere specified or included:**				
21.07.20	Pudding, cake and jelly powders, crystals or squares..	lb.	30% or 205c per 100 lb.		

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
21.07.30	Peanut butter	lb.	55c per 100 lb.	45c per 100 lb.	
21.07.40	Sweetening substances with a basis of saccharin . .	lb.	200c per lb. net	150c per lb. net	
21.07.45	Sweetening substances with a basis other than of saccharin	lb.	200c per lb.		
21.07.50	Ice cream and ice cream mixtures, with added sugar .	lb.	25% or 250c per 100 lb.		
21.07.55	Ice cream and ice cream mixtures, without added sugar	lb.	10%		
21.07.60	Rice, prepared, not packed for retail sale	lb.	250c per 100 lb.		
21.07.61	Rice, prepared, packed for retail sale	lb.	350c per 100 lb.		
21.07.90	Other	lb.	20%		

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES:

1. This Chapter does not cover the following:
   (*a*) Sea water (heading No. 25.01);
   (*b*) Distilled water or conductivity water (heading No. 28.58);
   (*c*) Acetic acid of a concentration exceeding 10 per cent by weight of acetic acid (heading No. 29.14);
   (*d*) Medicaments of heading No. 30.03; or
   (*e*) Perfumery or toilet preparations (Chapter 33).
2. For the purpose of this Schedule the alcoholic strength is to be taken to be absolute alcohol by volume at a temperature of 15°C and 1°AA shall be taken to represent 1 per cent of absolute alcohol by volume.
3. Beverages with a basis of wine and an alcoholic strength exceeding 23.8°AA shall be taken to fall within heading No. 22.09.
4. The specific gravity of beer made from malt is the gravity as ascertained by the prescribed saccharometer at a temperature of 15.6°C and for this purpose 1° of specific gravity of beer shall be taken as being equal to one-thousandth part of the specific gravity of distilled water at the same temperature and shall be indicated as 1° of specific gravity.
5. The expression "unfortified wine" shall be taken to mean wine with an alcoholic strength of not more than 14.3°AA at 15°C and the expression "fortified wine" shall be taken to mean wine with an alcoholic strength exceeding 14.3°AA at the same temperature.
6. The expression "still wine" shall be taken to mean wine with a pressure not exceeding 30 lb. per square inch at 20°C and the expression "sparkling wine" shall be taken to mean wine with a greater pressure per square inch.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
22.01	**Waters, including spa waters and aerated waters; ice and snow:**				
22.01.10	Mineral waters, including spa and aerated waters	gal.	15c per gal.		
22.01.90	Other	gal.	20%		
22.02	**Lemonade, flavoured spa waters and flavoured aerated waters; other non-alcoholic beverages (excluding fruit and vegetable juices falling within heading No. 20.07):**				
22.02.10	Lemonade and flavoured mineral and aerated waters	gal.	15c per gal.		
22.02.20	With a basis of fruit juice	gal.	25%	20%	
22.02.90	Other	gal.	25%		
22.03	**Beer made from malt:**				
22.03.10	Stout	gal.	45c per gal.		40c per gal. (Ireland)
22.03.90	Other	gal.	45c per gal.		
22.04	**Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol**	gal.	25%		
22.05	**Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:**				
22.05.10	Unfortified still wine of a f.o.b. price per gal:				
	.10 Not exceeding 150c	gal.	89c per gal.		
	.20 Exceeding 150c but not exceeding 300c	gal.	109c per gal.		
	.30 Exceeding 300c	gal.	129c per gal.		
22.05.20	Fortified still wine; grape must	gal.	102c per gal.		
22.05.50	Sparkling wine:				
	.10 Champagne	gal.	235c per gal.		
	.90 Other	gal.	190c per gal.		
22.06	**Vermouths, and other wines of fresh grapes flavoured with aromatic extracts**	gal.	102c per gal.		
22.07	**Other fermented beverages (for example, cider, perry and mead):**				
22.07.10	Cider and perry	gal.	75c per gal.		
22.07.20	Raisin wine, industrial grape syrup and industrial "moskonfyt", with fermentation arrested by the addition of alcohol	gal.	102c per gal.		
22.07.90	Other	gal.	160c per gal.		

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
22.08	**Ethyl alcohol or neutral spirits, undernatured, of a strength of 80 AA or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:**				
22.08.10	Undenatured	gal.	1444c per gal. of absolute alcohol		
22.08.20	Denatured	gal.	1444c per gal. of absolute alcohol		
22.09	**Spirits (excluding those of heading N0. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:**				
22.09.10	Compound alcoholic preparations (concentrated extracts) for the manufacture of beverages:				
	.10 Of an alcoholic strength *not* exceeding 1.713 AA .	gal.	25%		
	.90 Other	gal.	1444c per gal. of absolute alcohol		
22.09.20	Liqueurs, cordials and similar spirituous beverages .. containing added sugar, with or without flavouring .. ingredients	gal.	385c per gal. or 25%		
22.09.30	Brandy	gal.	1444c per gal. of absolute alcohol or 701c per gal.		
22.09.40	Whisky	gal.	1444c per gal. of absolute alcohol or 701c per gal.		
22.09.50	Rum and arrack .. ..,	gal.	1444c per gal. of absolute alcohol or 701c per gal.		
22.09.60	Geneva or gin..	gal.	1444c per gal. of absolute alcohol or 701c per gal.		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
22.09.90	Other	gal.	1444c per gal. of absolute alcohol or 701c per gal.		
22.10	**Vinegar and substitutes for vinegar:**				
22.10.10	Vinegar	gal.	20c per gal.		
22.10.20	Vinegar substitutes	gal.	2c per gal.		

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

NOTES:

This Chapter does not cover the following:

(*a*) Bloodmeal (heading No. 05.15);

(*b*) Bonemeal (heading No. 05.08);

(*c*) Coffee husks and skins (heading No. 09.01);

(*d*) Bran prepared as breakfast food (heading No. 19.05);

(*e*) Cocoa shells, husks, skins or waste (heading No. 18.02);

(*f*) Cereal husk (heading No. 12.09); or

(*g*) Yeast, inactive or spent (heading No. 21.06).

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
23.01	**Flours and meals, of meat, of offals, of fish, of crustaceans or of molluscs, unfit for human consumption; greaves**	lb.	free		
23.02	**Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:**				
23.02.10	Bran of wheat	lb.	12c per 100 lb.		
23.02.90	Other	lb.	free		
23.03	**Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and sedyr; residues of starch manufacture and similar residues**	lb.	free		
23.04	**Oil-cake and other residues (excluding dregs) resulting from the extraction of vegetable oils**	lb.	free		
23.05	**Wine lees; argol**	lb.	20%		
23.06	**Vegetable products of a kind used for animal food, not elsewhere specified or included**	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
23.07	**Sweetened forage; other preparations of a kind used in animal feeding:**				
23.07.10	Sweetened forage	lb.	free		
23.07.20	Fodder supplements for stock feeding, containing added antibiotics	lb.	free		
23.07.30	Dog biscuits	lb.	25%		
23.07.40	Prepared bird foods	lb.	20% or 83c per 100 lb.		
23.07.90	Other	lb.	20%		

CHAPTER 24

TOBACCO

NOTES:

1. For the purpose of sub-headings Nos. 24.02.10 and 24.02.20 all rolls of tobacco wrapped in paper or in other substances (excluding tobacco) shall be classified as cigarettes. All rolls of tobacco wrapped in tobacco shall be classified as cigars.
2. For the purpose of sub-heading No. 24.02.40 "cigarette tobacco" means:
   (*a*) Any tobacco cut into strips less than 0.04 in. in width;
   (*b*) Any cut tobacco described or offered for sale as tobacco for making into cigarettes; or
   (*c*) A mixture of any cut tobacco with tobacco as defined in paragraph (*a*) or (*b*) of this Note.
3. For the purpose of sub-heading No. 24.02.70 "pipe tobacco" means:
   (*a*) Any tobacco cut into strips of 0.04 in. in width or more;
   (*b*) Any tobacco described or offered for sale as tobacco for smoking in a pipe;
   (*c*) A mixture of any tobacco (excluding cigarette tobacco as defined in Note 2) tobacco as defined in paragraph (*a*) or (*b*) of this Note; or
   (*d*) Any tobacco as defined in paragraph (*a*), (*b*) or (*c*) of this Note in the form of cake, plug or stick tobacco, but not roll tobacco.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
24.01.	**Unmanufactured tobacco; tobacco refuse:**				
24.01.10	Unmanufactured tobacco	lb.	35c per lb.		
24.01.50	Tobacco refuse	lb.	35c per lb.		
24.02	**Manufactured tobacco; tobacco extracts and essences:**				
24.02.10	Cigars	lb.	95c per lb. net	70c per lb. net	
24.02.20	Cigarettes	no. and lb.	205c per 1000		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
24.02.30	Snuff	lb.	40c per lb.		
24.02.40	Cigarette tobacco	lb.	18c per lb.		
24.02.70	Pipe tobacco	lb.	75% or 114½c per lb. net		
24.02.80	Other manufactured tobacco	lb.	75% or 114½c per lb. net"		
24.02.90	Extracts and essences of tobacco	lb.	20%		

SECTION V

MINERAL PRODUCTS

CHAPTER 25

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

NOTES:

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

2. This Chapter does not cover the following:

   (*a*) Sublimed sulphur, precipitated sulphur or colloidal fulphur (heading No. 28.02);

   (*b*) Ferrous earth colours containing 70 per cent or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.23);

   (*c*) Pharmaceutical products falling within Chapter 30;

   (*d*) Perfumery, cosmetics or toilet preparations (heading No. 33.06);

   (*e*) Road and paving setts, flagstones, curbs, mosaic cubes, and roofing, facing and damp course slates, falling within heading No. 68.01, 68.02 or 68.03;

   (*f*) Precious or semi-precious stones and their grit or powder (Chapter 71);

   (*g*) Cultured sodium chloride crystals (excluding optical elements) weighing not less than 2½ grammes each, of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01); or

   (*h*) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
25.01	**Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:**				
25.01.10	Table salt packed for retail sale	lb.	30% or 12½c per 100 lb.		
25.01.20	Pure sodium chloride	lb.	30% or 12½c per 100 lb.		
25.01.90	Other	lb.	30% or 12½c per 100 lb.		
25.02	**Iron pyrites, unroasted**	lb.	free		
25.03	**Sulphur of all kinds (excluding sublimed sulphur, precipitated sulphur and colloidal sulphur)**	lb.	free		
25.04	**Natural graphite**	lb.	free		
25.05	**Natural sands of all kinds, whether or not coloured (excluding metal-bearing sands falling within heading No 26.01)**	lb.	free		
25.06	**Quartz (excluding natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing**	lb.	free		
25.07	**Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined (excluding expanded clays falling within heading No. 68.07); mullite; chamotte and dinas earths**	lb.	free		
25.08	**Chalk**	lb.	free		
25.09	**Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides**	lb.	15%		
25.10	**Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk**	lb.	free		
25.11	**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined (excluding barium oxide):**				
25.11.10	Natural barium sulphate (barytes)	lb.	free		
25.11.20	Natural barium carbonate (witherite)	lb.	free		
25.12	**Infusorial earths, siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less**	lb.	free		
25.13	**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:**				
25.13.10	Pumice stone	lb.	free		
25.13.20	Emery; natural corundum	lb.	free		
25.13.90	Other	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
25.14	**Slate, including slate not further worked than roughly split, roughly squared or squared by sawing**	lb.	free		
25.15	**Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing**	lb.	free		
25.16	**Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing**	lb.	free		
25.17	**Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16:**				
25.17.10	Marble chippings or powder	lb.	20%	15%	
25.17.90	Other	lb.	free		
25.18	**Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)**				
25.19	**Natural magnesium carbonate (magnesite), whether or not calcined (excluding magnesium oxide):**				
25.19.10	Calcined	lb.	15%		
25.19.20	Not calcined	lb.	15%		
25.20	**Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured (excluding plasters specially prepared for use in dentistry)**	lb.	free		
25.21	**Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement**	lb.	free		
25.22	**Quicklime, slaked lime and hydraulic lime (excluding calcium oxide and hydroxide):**				
25.22.10	Quicklime	lb.	free		
25.22.20	Slaked lime	lb.	free		
25.22.30	Hydraulic lime	lb.	free		
25.23	**Portland cement, ciment fondu, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker**	lb.	free		
25.24	**Asbestos**	lb.	10%		
25.25	**Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet**	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
25.26	**Mica, including splittings; mica waste**	lb.	20%		
25.27	**Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc:**				
25.27.10	Talc	lb.	15%		
25.27.90	Other	lb.	15%		
25.28	**Natural cryolite and natural chiolite**	lb.	free		
25.29	**Natural arsenic sulphides**	lb.	free		
25.30	**Crude natural borates and concentrates thereof (calcined or not) (excluding borates separated from natural brine); crude natural boric acid containing not more than 85 per cent of H BO calculated on the dry weight**	lb.	free		
25.31	**Felspar, leucite, nepheline and nepheline syenite; fluorspar**	lb.	free		
25.32	**Strontianite (whether or not calcined) (excluding strontium oxide); mineral substances not elsewhere specified or included; broken pottery:**				
25.32.10	Strontianite	lb.	free		
25.32.20	Infusorial earths	lb.	free		
25.32.30	Lithium ore	lb.	free		
25.32.90	Other	lb.	10%		

CHAPTER 26

METALLIC ORES, SLAG AND ASH

NOTES:

1. This Chapter does not cover the following:
   (*a*) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
   (*b*) Basic slag of Chapter 31;
   (*c*) Slag wool, rock wool or similar mineral wools (heading N. 68.07);
   (*d*) Goods falling within heading No. 71.11 (which relates, *inter alia*, to goldsmiths' and silversmiths' sweepings, residues and lemels); or
   (*e*) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.50 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
26.01	**Metallic ores and concentrates and roasted iron pyrites:**				
26.01.10	Of iron (excluding roasted iron pyrites)	lb.	10%		
26.01.20	Roasted iron pyrites	lb.	free		
26.01.25	Of copper	lb.	free		
26.01.30	Of nickel	lb.	10%		
26.01.35	Bauxite and concentrates	lb.	free		
26.01.40	Of lead	lb.	10%		
26.01.45	Of zinc	lb.	10%		
26.01.50	Of tin	lb.	free		
26.01.55	Of manganese	lb.	10%		
26.01.60	Of chromium	lb.	10%		
26.01.65	Of tungsten	lb.	free		
26.01.69	Of titanium (ilmenite)	lb.	free		
26.01.70	Of vanadium, molybdenum or tantalum	lb.	10%	6%	
26.01.71	Of zirconium	lb.	free		
26.01.75	Of silver, platinum or other metals of the platinum group	lb.	free		
26.01.80	Of uranium or thorium	lb.	10%		
26.01.85	Of gold	lb.	free		
26.01.90	Other	lb.	10%		
26.02	**Slag, dross, scalings and similar waste from the manufacture of iron or steel:**				
26.02.10	Blast furnace dust	lb.	free		
26.02.90	Other	lb.	free		
26.03.	**Ash and residues (excluding those from the manufacture of iron or steel), containing metals or metallic compounds**	lb.	free		
26.04	**Other slag and ash, including kelp**	lb.	free		

CHAPTER 27

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

NOTES:

1. This Chapter does not cover the following:

   (*a*) Separate chemically defined organic compounds, excluding chemically pure methane which is to be classified under heading No. 27.11; or

   (*b*) Medicaments (heading No. 30.03).

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

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

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

5. If any goods mentioned in sub-heading No. 27.07.50, 27.07.60, 27.07.70, 27.07.80, 27.07.90, 27.10.20, 27.10.30, 27.10.40 or 27.10.50 are mixed with:

   (*a*) Any goods not mentioned in the said sub-headings such mixing shall not affect their classification under the said sub-heading provided such mixture is suitable for the same use as the goods mentioned in the said sub-heading;

   (*b*) Any other goods mentioned in any of the said sub-headings such mixture shall be classified under the sub-heading relating to the goods which predominate in the mixture on a weight basis unless the mixture is deemed to constitute goods classifiable under any sub-heading which does not relate to any of the constituents.

6. In this Chapter the following expressions shall be deemed to refer to hydrocarbon oils which are liquid at normal temperature and pressure and which comply with one or more of the specifications hereunder assigned thereto or with any other specifications accepted or determined by the Director, provided the principal use of such oils is considered by the Director in every case to be as specified hereunder in respect of such oils:".

   (*a*) "*Aviation spirit*"—

   Principal use: Fuel in aircraft with spark ignition piston engines.
   Distillation: Not less than 50% (vol.) distils over up to 105°C, or
   not less than 90% (vol.) distils over up to 135°C.
   Specific gravity at 15°*C:* Not exceeding 0.7300.

   (*b*) "*Petrol*"—

   Principal use: Fuel in road vehicles or tractors with spark ignition piston engines.
   Distillation: Not less than 50% (vol.) distils over up to 135°C, or
   not less than 90% (vol.) distils over up to 195°C.
   Specific gravity at 15°*C:* Not exceeding 0.7600.

   (*c*) "*Aviation kerosene*"—
   Principal use: Fuel in aircraft with jet propulsion engines (with or without propellers).
   Distillation: Not less than 50% (vol.) distils over up to 205°C, or
   not less than 90% (vol.) distils over up to 250°C.
   Specific Gravity at 15°*C:* Not exceeding 0.8250.
   Flash point (*closed test at sea level*): Minimum 37.7°C.

   (*d*) "*Power kerosene*"—
   Principal use: Fuel in spark ignition piston engines.
   Distillation: Not less than 50% (vol.) distils over up to 200°C, or
   not less than 90% (vol.) distils over up to 220°C.
   Specific gravity at 15°*C:* Not exceeding 0.8500.
   Flash point (*closed test at sea level*): From 21°C to 43°C, inclusive.

   (*e*) "*Illuminating or heating kerosene*"—
   Principal use: For illuminating or heating.
   Distillation: Not less than 50% (vol.) distils over up to 210°C, or
   not less than 90% (vol.) distils over up to 250°C.
   Specific gravity at 15°C: Not exceeding 0.8200.
   Flash point (*closed test at sea level*): 33°C to 66°C, inclusive.
   Gross calorific value per lb. (*British Thermal Units*): Minimum 19,800.

   (*f*) "*White spirit*"—
   Principal use: Industrial purposes.
   Distillation: Not less than 50% (vol.) distils over up to 175°C, or
   not less than 90% (vol.) distils over up to 200°C.
   Specific gravity at 15°C: Not exceeding 0.8000.
   Flash point (*closed test at sea level*): Minimum 37.7°C.

   (*g*) "*Distillate fuels*" (for example, gas oil and diesel oil)—
   Principal use: Fuel in compression ignition piston engines.
   Distillation: Not less than 50% (vol.) distils over up to 280°C, or
   not less than 90% (vol.) distils over up to 360°C.
   Specific gravity at 15°C: Less than 0.9200.
   Flash point (*closed test at sea level*): Minimum 66°C.
   Gross calorific value per lb. (*British Thermal Units*): Minimum 18,500.
   Viscosity (*seconds Redwood I at* 37.7°C): Not higher than 50.

(b) "*Residual fuel oils*"—
Principal use: Fuel in furnaces.
Specific gravity at 15°*C*: Minimum 0.9200.
Flash point (closed test at sea level): Minimum 66°C.
Gross calorific value per lb. (British Thermal Units): Maximum 19,200.
Viscosity (seconds Redwood 1 at 37.7°*C)*: Higher than 50.
Asphaltenes: More than 1% by weight.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
27.01	**Coal; briquettes, ovoids and similar solid fuels– manufactured from coal:**				
27.01.10	Coal	lb.	free		
27.01.20	Solid fuel manufactured from coal	lb.	free		
27.02	**Lignite, whether or not agglomerated:**				
27.02.10	Lignite, not agglomerated	lb.	free		
27.02.20	Lignite, agglomerated	lb.	free		
27.03	**Peat (including peat litter), whether or not agglomerated**	lb.	free		
27.04	**Coke and semi-coke of coal, of lignite or of peat**	lb.	free		
27.05	**Retort carbon; coal gas, water gas, producer gas and similar gases:**				
27.05.10	Retort carbon	lb.	10%		
27.05.20	Coal gas, water gas, producer gas and similar gases	lb.	10%		
27.06	**Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote or with other coal tar distillation products**	lb.	20%		
27.07	**Oils and other products of the distillation of high temperature coal tar; similar oils and products including benzole, creosote, cresylic acid and solvent naphtha, obtained by other processes:**				
27.07.10	Tar oils and creosote oils	gal.	free		
27.07.20	Naphthalene, crude	lb.	free		
27.07.25	White spirit, including mineral turpentine	gal.	free		
27.07.30	Cresylic acid and other tar acids, cresols and like products	gal.	20%	15%	
27.07.40	Pyridine bases	gal.	10%		
27.07.50	Petrol and aviation spirit	gal.	4583c per 1000 gal.		
27.07.60	Aviation kerosene, power kerosene and illuminating or heating kerosene	gal.	833c per 1000 gal.		
27.07.70	Distillate fuels (for example, gas oil and diesel oil)	gal.	833c per 1000 gal.		
27.07.80	Residual fuel oils	gal.	833c per 1000 gal.		
27.07.90	Other	gal.	13083c per 1000 gal.		
27.08	**Pitch and pitch coke, obtained from coal tar or from other mineral tars:**				

I		II	III	IV	V
	Tariff Heading	Statistical Unit	Rate of Duty General	M.F.N.	Preferential
27.08.10	Pitch	lb.	20%		
27.08.30	Pitch coke	lb.	free		
27.09	**Petroleum oils and oils obatined from bituminous minerals, crude**	gal.	free		
27.10	**Petroleum oils and oils obtained from bituminous minerals (excluding crude oil); preparations not elsewhere specified or included, containing not less than 70 per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:**				
27.10.10	Petroleum oil, partly refined, including crude oils of which certain lighter fractions have been removed by distillation ("topped crudes")	gal.	20%		
27.10.20	Petrol and aviation spirit	gal.	417c per 1000 gal.		
27.10.30	Aviation kerosene, power kerosene and illuminating or heating kerosene	gal.	833c per 1000 gal.		
27.10.35	White spirit, including mineral turpentine	gal.	free		
27.10.40	Distillate fuels (for example, gas oil and diesel oil)	gal.	833c per 1000 gal.		
27.10.50	Residual fuel oils	gal.	833c per 1000 gal.		
27.10.55	Lubricating greases	lb.	83c per 100 lb. with a maximum of 15%		
27.10.60	Prepared lubricating oils in containers of less than 1 gal. each	gal.	15%		
27.10.65	Prepared lubricating oils in larger containers or in bulk	gal.	2½c per gal. with a maximum of 8%		
27.10.67	Base oils for prepared lubricating oil, manufactured by the re-refining of used lubricating oil or other used oil	gal.	2½c per gal. with a maximum of 8%		
27.10.68	Other base oils for prepared lubricating oil	gal.	4c per 10 gal. with a maximum of 8%		
27.10.70	Transformer oil and cable oil	gal.	free		
27.10.75	Other insulating or dielectric oils	gal.	15%		
27.10.80	Hydraulic transmission fluids	gal.	15%		
27.10.85	Technical white oil	gal.	20%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
27.10.90	Other	gal.	13083c per 1000 gal.		
27.11	**Petroleum gases and other gaseous hydrocarbons**	lb.	10%		
27.12	**Petroleum jelly:**				
27.12.10	Packed for retail sale	lb.	40%	20%	
27.12.90	Other	lb.	15%	12½%	
27.13	**Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:**				
27.13.20	Paraffin wax	lb.	free		
27.13.20	Micro-crystalline wax	lb.	free		
27.13.30	Montan wax	lb.	15%		
27.13.90	Other	lb.	15%		
27.13.40	Scale wax	lb.	free		
27.13.50	Slack wax	lb.	free		
27.14	**Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:**				
27.14.10	Petroleum bitumen containing less than 60 per cent by weight of mineral matter	lb.	10%		free (Ce.; U.K.; U.K. Col., Prot. and Mandates)
27.14.20	Petroleum bitumen containing not less than 60 per cent by weight of mineral matter	lb.	10%		
27.14.30	Petroleum coke	lb.	free		
27.14.90	Other	lb.	10%		
27.15	**Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands:**				
27.15.10	Bitumen and asphalt, containing less than 60 per cent by weight of mineral matter	lb.	10%		free (Ce.; U.K.; U.K. Col., Prot. and Mandates)
27.15.20	Bitumen and asphalt, containing not less than 60 per cent by weight of mineral matter	lb.	10%		
27.15.30	Asphaltic rock containing, by weight, not less than 7 per cent of bituminous matter and not less than 60 per cent of mineral matter of which not less than 90 per cent by weight is calcium carbonate	lb.	10%		free (Ce.; U.K.; U.K. Col., Prot. and Mandates)
27.15.40	Other asphaltic rock	lb.	10%		
27.15.50	Bituminous shale and tar sands	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
27.16	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch, including bituminous emulsions, mastics and cut-backs:**				
27.16.10	Emulsions	lb.	20%		
27.16.20	Mastics	lb.	20%		
27.16.90	Other	lb.	free		

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

NOTES:

1. (*a*) Goods (excluding radio-active ores) answering to a description in heading No. 28.50 or 28.51 are to be classified under those headings and under no other heading of this Schedule.

   (*b*) Subject to the provisions of paragraph (*a*) above, goods answering to a description in heading No. 28.49 or 28.52 are to be classified under those headings and under no other heading of this Section.

2. Subject to the provisions of Note 1 above, goods classifiable under heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or put up for sale by retail are to be classified under those headings and under no other heading of this Schedule.

CHAPTER 28

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

NOTES:

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

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

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

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

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

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

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

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

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

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

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

3. This Chapter does not cover the following:

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

(*b*) Organo-inorganic compounds (excluding those mentioned in Note 2 above);

(*c*) Products mentioned in Note 1, 2, 3 or 4 of Chapter 31;

(*d*) Inorganic products of a kind used as luminophores (heading No. 32.07);

(*e*) Artificial graphite (heading No. 38.01); activated carbon (heading No.38.03); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; cultured crystals (excluding optical elements) weighing not less than 2½ grammes each, of magnesium oxide or of the halides of the alkali metals or of the alkaline-earth metals, of heading No. 38.19;

(*f*) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), and precious metals falling within Chapter 71;

(*g*) The metals, whether or not chemically pure, falling within any heading of Section XV; or

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

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

5. Headings Nos. 28.29 to 28.48 inclusive are to be taken to apply only to metallic salts, to ammonium salts or to peroxysalts. Except where the context otherwise indicates, double or complex salts are to be classified under heading No. 28.48.

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

(*a*) The following fissile chemical elements and isotopes: natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes;

(*b*) The following radio-active chemical elements: technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number;

(*c*) All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV;

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

(*e*) Alloys (excluding ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds;

(*f*) Nuclear reactor cartridges, spent or irradiated.

The term "isotopes" mentioned above and in headings Nos. 28.50 and 28.51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in U235.

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

I	II	III	IV	V
Tariff Heading	Statistical Unit	Rate of Duty General	M.F.N.	Preferential
SUB-CHAPTER I CHEMICAL ELEMENTS				
28.01 Halogens (fluorine, chlorine, bromine and iodine):				
28.01.10 Bromine	lb.	free		
28.01.20 Chlorine	lb.	10%		
28.01.90 Other	lb.	10%		

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
28.02	**Sulphur, sublimed *or* precipitated; colloidal sulphur**	lb.	free		
28.03	**Carbon, including carbon black, anthracene black, acetylene black and lamp black**	lb.	15%		
28.04	**Hydrogen, rare gases and other non-metals:**				
28.04.10	Oxygen	lb.	10%		
28.04.20	Nitrogen	lb.	10%		
28.04.30	Hydrogen and rare gases	lb.	10%		
28.04.40	Tellurium; silicon	lb.	free		
28.04.50	Arsenic	lb.	free		
28.04.90	Other	lb.	10%		
28.05	**Alkali metals, alkaline-earth metals and rare earth metals; yttrium and scandium; mercury:**				
28.05.10	Mercury	lb.	free		
28.05.90	Other	lb.	free		

SUB-CHAPTER II

INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS

28.06	**Hydrochloric acid and chloro-sulphonic acid**	lb.	20%	15%	
28.07	**Sulphur dioxide**	lb.	free		
28.08	**Sulphuric acid; oleum**	lb.	20%	15%	
28.09	**Nitric acid; sulphonitric acids**	lb.	20%	15%	
28.10	**Phosphorous pentoxide; phosphoric acids (meta-, ortho- and pyro-):**				
28.10.10	Phosphorous pentoxide	lb.	10%		
28.10.50	Phosphoric acids (meta-, ortho- and pyro-)	lb.	20%	15%	
28.11	**Arsenic trioxide, arsenic pentoxide and acids of arsenic**	lb.	free		
28.12	**Boric acid and boric oxide:**				
28.12.10	Boric acid	lb.	free		
28.12.30	Boric oxide	lb.	10%		
28.13	**Other inorganic acids and oxygen compounds of non-metals (excluding water):**				
28.13.10	Nitrous oxide	lb.	10%		
28.13.20	Carbon dioxide (carbonic acid gas)	lb.	free		
28.13.30	Silicon dioxide (silica)	lb.	free		
28.13.70	Hydrofluoric acid, bromic acid and other inorganic acids	lb.	20%	15%	
28.13.80	Hydrogen sulphide, carbon monoxide and other oxygen compounds of non-metals	lb.	10%		

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	SUB-CHAPTER III				
	HALOGEN COMPOUNDS AND SULPHUR COMPOUNDS, OF NON-METALS				
28.14	**Halides, oxyhalides and other halogen compounds of non-metals** ..	lb.	10%		
28.15	**Sulphides of non-metals; phosphorous trisulphide:**				
28.15.10	Carbon disulphide	lb.	free		
28.15.90	Other	lb.	10%		
	SUB-CHAPTER IV				
	INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES				
28.16	**Ammonia, anhydrous or in aqueous solution** ..	lb.	3%		
28.17	**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxide of sodium or potassium:**				
28.17.10	Sodium hydroxide	lb.	20%		
28.17.70	Potassium hydroxide	lb.	free		
28.17.90	Peroxide of sodium or potassium	lb.	10%		
28.18	**Oxides, hydroxides and peroxides, of strontium, barium or magnesium:**				
28.18.10	Of strontium	lb.	10%		
28.18.20	Of barium	lb.	free		
28.18.30	Of magnesium	lb.	10%		
28.19	**Zinc oxide and zinc peroxide**	lb.	15%		
28.20	**Aluminium oxide and hydroxide; artificial corundum:**				
28.20.10	Aluminium oxide and hydroxide (including alumina gel)	lb.	10%		
28.20.50	Artificial corundum	lb.	free		
28.21	**Chromium oxides and hydroxides:**				
28.21.10	Chromic oxide (including chrome oxide green)	lb.	25%		
28.21.20	Chromium trioxide (chromic acid)	lb.	15% or 10c per lb. less 40 per cent of the f.o.b. price		
28.21.30	Chromium hydroxides	lb.	15%		
28.22	**Manganese oxides**	lb.	free		
28.23	**Iron oxides and hydroxides; earth colours containing 70 per cent or more by weight of combined iron evaluated as Fe O :**				

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
28.23.10	Iron oxides	lb.	15%		
28.23.20	Iron hydroxides	lb.	15%		
28.23.30	Earth colours	lb.	15%		
28.24	**Cobalt oxides and hydroxides**	lb.	15%		
28.25	**Titanium oxides**	lb.	40%	15%	
28.26	**Tin oxides (stannous oxide and stannic oxide)**	lb.	10%		
28.27	**Lead oxides; red lead and orange lead:**				
28.27.10	Litharge	lb.	free		
28.27.20	Lead dioxide	lb.	10%		
28.27.90	Other (including red lead and orange lead)	lb.	15%		
28.28	**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:**				
28.28.10	Calcium oxide and calcium hydroxide	lb.	free		
28.28.20	Antimony oxide, nickel oxide and copper oxide	lb.	15%		
28.28.90	Other	lb.	10%		
	SUB-CHAPTER V				
	METALLIC SALTS AND PEROXYSALTS, OF INORGANIC ACIDS				
28.29	**Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts:**				
28.29.10	Sodium fluoride	lb.	free		
28.29.20	Sodium-aluminium fluoride	lb.	free		
28.29.90	Other	lb.	10%		
28.30	**Chlorides and oxychlorides:**				
28.30.10	Ammonium chloride	lb.	3%		
28.30.20	Calcium chloride, magnesium chloride, anhydrous ferric chloride (perchloride of iron) and titanium tetrachloride	lb.	free		
28.30.90	Other	lb.	10%		
28.31	**Chlorites and hypochlorites:**				
28.31.10	Hypochlorites	lb.	5%		
28.31.90	Other	lb.	10%		
28.32	**Chlorates and perchlorates:**				
28.32.10	Sodium chlorate, potassium chlorate and calcium chlorate	lb.	free		
28.32.20	Ammonium perchlorate	lb.	3%	free	
28.32.90	Other	lb.	10%		
28.33	**Bromides, oxybromides, bromates and perbromates, and hypobromites**	lb.	10%		
28.34	**Iodides, oxyiodides, iodates and periodates:**				
28.34.10	Calcium iodate; potassium iodide	lb.	free		
28.34.90	Other	lb.	10%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
28.35	**Sulphides; polysulphides:**				
28.35.10	Sodium sulphide	lb.	free		
28.35.90	Other	lb.	10%		
28.36	**Dithionites (including those stabilised with organic substances); sulphoxylates**	lb.	10%		
28.37	**Sulphites and thiosulphates:**				
28.37.10	Sulphites of potassium, calcium and sodium	lb.	free		
28.37.90	Other	lb.	10%		
28.38	**Sulphates (including alums) and per-sulphates:**				
28.38.10	Barium sulphate; magnesium sulphate; zinc sulphate; aluminium sulphate; copper sulphate; manganese sulphate	lb.	free		
28.38.20	Aluminium-ammonium sulphate; aluminium-sodium sulphate; aluminium-potassium sulphate; alum	lb.	free		
28.38.30	Nickel sulphate	lb.	25%		
28.38.90	Other	lb.	10%		
28.39	**Nitrites and nitrates**	lb.	free		
28.40	**Phosphites, hypophosphites and phosphates:**				
28.40.10	Ammonium phosphate (mono-, di- and tribasic); calcium phosphate (di- and tribasic)	lb.	free		
28.40.20	Sodium phosphate, monobasic; disodium phosphate; sodium metaphosphate; sodium phosphate, tribasic	lb.	free		
28.40.30	Acid sodium pyrophosphate and monocalcium phosphate	lb.	30% or 165c per 100 lb.		;
28.40.90	Other	lb.	10%		
28.41	**Arsenites and arsenates**	lb.	free		
28.42	**Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:**				
28.42.10	Ammonium carbonate, including commercial ammonium carbonate	lb.	3%		
28.42.20	Sodium carbonate, crystallised (washing soda)	lb.	35c per 100 lb.		
28.42.30	Sodium carbonate, calcined (soda ash)	lb.	free		
28.42.40	Sodium bicarbonate	lb.	free		
28.42.45	Sodium sesquicarbonate	lb.	free		
28.42.50	Other sodium carbonate	lb.	20c per 100 lb.		
28.42.60	Magnesium carbonate	lb.	15%		
28.42.70	Lead carbonate, basic (white lead)	lb.	90c per 100 lb.		80c per 100 lb. (U.K.; Canada)
28.42.90	Other	lb.	free		

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
28.43	**Cyanides and complex cyanides**	lb.	*free*		
28.44	**Fulminates, cyanates and thocyanates:**				
28.44.10	Fulminates	lb.	free		
28.44.20	Cyanates	lb.	10%		
28.44.30	*Thiocyanates (sulphocyanides):*				
	.10 Potassium	lb.	free		
	.20 Other	lb.	free		
28.45	**Silicates; commercial sodium and potassium silicates:**				
28.45.10	Of magnesium	lb.	15%		
28.45.20	Of potassium (including commercial potassium silicate	lb.	free		
28.45.30	Of sodium (including commercial sodium silicate)	lb.	free		
28.45.90	Other	lb.	10%		
28.46	**Borates and perborates:**				
28.46.10	Sodium borates (including borax)	lb.	free		
28.46.90	Other	lb.	10%		
28.47	**Salts of metallic acids (for example, chromates, permanganates, stannates):**				
28.47.10	Sodium aluminate; sodium dichromate; potassium dichromate	lb.	free		
28.47.20	Sodium permanganate; potassium permanganate	lb.	free		
28.47.30	Barium chromate; lead chromate; zinc chromate; strontium chromate	lb.	25%		
28.47.90	Other	lb.	10%		
28.48	**Other salts and peroxysalts of inorganic acids (excluding azides)**	lb.	10%		
	SUB-CHAPTER VI				
	MISCELLANEOUS				
28.49	**Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals (including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined):**				
28.49.10	Silver nitrate	lb.	free		
28.49.20	Platinum chloride; chloroplatinic acid)	lb.	free		
28.49.30	Rhodium trichloride	lb.	free		
28.49.90	Other	lb.	10%		
28.50	**Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds**	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
28.51.	**Isotopes and their compounds, inorganic or organic, whether or not chemically defined (excluding isotopes and compounds falling within heading No. 28.50)**	lb.	free		
28.52	**Compounds, inorganic or organic, of thorium, of uranium depleted in U235, of rare earth metals, of yttrium or of scandium, whether or not mixed together**	lb.	free		
28.53	**Liquid air (whether or not rare gases have been removed); compressed air**	lb.	10%		
28.54	**Hydrogen peroxide (including solid hydrogen peroxide)**	lb.	5%		
28.55	**Phosphides**	lb.	10%		
28.56	**Carbides (for example, silicon carbide, boron carbide, metallic carbides):**				
28.56.10	Silicon carbide	lb.	free		
28.56.20	Calcium carbide	lb.	50c per 100 lb.		
28.56.30	Tungsten carbide; tantalum carbide; titanium carbide; vanadium carbide	lb.	10%		
28.56.90	Other	lb.	10%		
28.57	**Hydrides, nitrides and azides, silicides and borides:**				
28.57.10	Calcium silicide	lb.	free		
28.57.90	Other	lb.	10%		
28.58	**Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams (excluding amalgams of precious metals):**				
28.58.10	Distilled water, conductivity water and water of similar purity	lb.	20%		
28.58.20	Calcium cyanamide	lb.	free		
28.58.90	Other	lb.	10%		

CHAPTER 29

ORGANIC CHEMICALS

NOTES:

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

   (*a*) Separate chemically defined organic compounds, whether or not containing impurities;

   (*b*) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), excluding mixtures of acyclic hydrocarbon isomers (other than sterioisomers), whether or not saturated (Chapter 27);

   (*c*) The products of headings Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined;

   (*d*) Products mentioned in (*a*), (*b*) or (*c*) above dissolved in water;

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

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

(*g*) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.

2. This Chapter does not cover the following:

(*a*) Goods falling within heading No. 15.04, or glycerol (heading No. 15.11);

(*b*) Ethyl alcohol (heading No. 22.08 or 22.09);

(*c*) Methane (heading No. 27.11);

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

(*e*) Urea containing not more than 45 per cent by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31);

(*f*) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes put up in the forms or packings of a kind sold by retail (heading No. 32.09);

(*g*) Metaldehyde, hexamethylenetetramine and similar substances put up in the form of tablets, sticks or similar forms for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cubic centimetres (heading No. 36.08);

(*h*) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or

(*ij*) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified under the heading which is the latest of those headings according to numbering.

4. (*a*) In headings Nos. 29.03 to 29.05, 29.07 to 29.10 and 29.12 to 29.21 inclusive, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulpho-halogenated derivatives).

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

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

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

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

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

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

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

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

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	SUB-CHAPTER I HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.01	**Hydrocarbons:**				
29.01.10	Ethane, propane, butane, acetylene	lb.	10%		
29.01.20	Ethylene	lb.	free		
29.01.30	Pinene, camphene, limonene, dipentene, paracymene	lb.	free		
29.01.40	Naphthalene	lb.	free		
29.01.50	Diphenyl	lb.	free		
29.01.60	Benzene, toluene, xylene, hexane, heptane, octane ..	lb.	13083c per 1000 gal.		
29.01.70	Styrene	lb.	10%		
29.01.80	Tetralin	lb.	10%		
29.01.90	Other	lb.	10%		
29.02	**Halogenated derivatives of hydrocarbons:**				
29.02.05	Bromomethane.	lb.	free		
29.02.10	Chloromethane, bromoethane, iodomethane, iodoethane	lb.	10%		
29.02.15	Chlorocamphene	lb.	10%		
29.02.20	Chloroethane (ethyl chloride), chloroform, bromoform, iodoform	lb.	10%		
29.02.30	Dichlorodifluoromethane, trichloromonofluoromethane	lb.	free		
29.02.35	Dichloromethane (methylene chloride), di-iodomethane	lb.	10%		
29.02.40	Tetrachloroethylene	lb.	free		
29.02.45	Ethylene dichloride, carbon tetrachloride	lb.	free		
29.02.50	Chlorinated diphenyl	lb.	free		
29.02.55	Vinyl chloride (chloroethylene)	lb.	10%		
29.02.60	Trichloroethylene, chlorobenzene, hexachlorobenzene	lb.	10%		
29.02.65	Trichlorodi(chlorophenyl)ethane (D.D.T.)	lb.	20%		
29.02.70	Benzene hexachloride	lb.	10%		
29.02.80	Chlordane.	lb.	10%		
29.02.90	Other	lb.	10%		
29.03	**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:**				
29.03.10	Nitrobenzene (oil of mirbane)	lb.	10%		
29.03.20	Trinitrotoluene, trinitrobenzene	lb.	10%		
29.03.30	Xylene musk, cymene musk and other synthetic musks	lb.	free		
29.03.50	Sulphonic acids	lb.	20%	15%	
29.03.90	Other	lb.	10%		

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty General	M.F.N.	Preferential
	SUB-CHAPTER II				
	ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.04	**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:**				
29.04.10	Methyl alcohol (methanol)	lb.	20%		
29.04.20	Propyl alcohols	lb.	650c per gal.		
29.04.30	Butyl alcohols, amyl alcohols	lb.	10%		
29.04.35	Heptyl, octyl, nonyl and decyl alcohols	lb.	10%		
29.04.40	Dodecyl alcohol, cetyl alcohol, stearyl alcohol	lb.	10%		
29.04.50	Allyl alcohol, oleyl alcohol, ethyl-propyl-allyl alcohol	lb.	10%		
29.04.60	Geraniol, citronellol, linalol, nerol and other liquid terpene alcohols	lb.	free		
29.04.70	Pentaerythritol (di- or tri-)	lb.	10%		
29.04.71	Pentaerythritol (excluding di- or tri-pentaerythritol)	lb.	20%		
29.04.75	Chloral hydrate	lb.	10%		
29.04.80	Sorbitol, mannitol	lb.	10%		
29.04.85	Ethylene glycol (ethanediol)	lb.	free		
29.04.90	Other	lb.	10%		
29.05	**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:**				
29.05.10	Cyclohexanol, methylcyclohexanol and dimethylcyclohexanol	lb.	10%		
29.05.20	Menthol, natural or synthetic	lb.	15%	10%	
29.05.30	Cholesterol	lb.	10%		
29.05.40	Terpineol	lb.	free		
29.05.60	Benzyl alcohol, phenyl ethyl alcohol	lb.	free		
29.05.90	Other	lb.	10%		
	SUB-CHAPTER III				
	PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.06	**Phenols and phenol-alcohols:**				
29.06.10	Phenol (carbolic acid); cresol (ortho-, meta- and para-)	lb.	5%		
29.06.20	Resorcinol	lb.	10%		
29.06.30	Xylenol	lb.	10%		
29.06.40	Thymol; saligenin (salicyl alcohol)	lb.	10%		
29.06.50	Naphthols (alpha- and beta-), ortho-phenyl phenol	lb.	10%		
29.06.60	Catechol (pyrocatechol), hydroquinone, hydroxyhydroquinone	lb.	10%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
29.06.70	Carvacrol	lb.	free		
29.06.90	Other	lb.	10%		
29.07	**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:**				
29.07.10	Parachlorometacresol (chlorcresol)	lb.	10%		
29.07.20	Chlorophenols (ortho-, meta- and para-)	lb.	10%		
29.07.30	Chloroquinol	lb.	10%		
29.07.40	Phenolsulphonic acids, naphtholsulphonic acids, trinitrophenol (picric acid)	lb.	20%	15%	
29.07.90	Other	lb.	10%		
	SUB-CHAPTER IV ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.08	**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**				
29.08.10	Diethyl ether	lb.	10%		
29.08.20	Dioxan (diethylene dioxide)	lb.	10%		
29.08.30	Cineole (eucalyptol), eugenol	lb.	free		
29.08.40	Aromatic ethers (excluding liquids); musk ambrette	lb.	free		
29.08.50	Aromatic ethers, liquid	lb.	free		
29.08.60	Diethylene glycol, diethylene glycol monoethyl ether, ethylene glycol monobutyl ether, ethylene glycol monoethyl vither, monoisopropylether of monoethylene glycol	lb.	free		
29.08.70	Potassium guaiacolsulphonate	lb.	10%		
29.08.80	Alcohol peroxides and other peroxides	lb.	10%		
29.08.90	Other	lb.	10%		
29.09	**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**				
29.09.10	Ethylene oxide	lb.	free		
29.09.90	Other	lb.	10%		
29.10	**Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**				
29.10.10	Methylal, dimethylacetal, diethylacetal	lb.	10%		
29.10.90	Other	lb.	10%		

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
	SUB-CHAPTER V				
	ALDEHYDE-FUNCTION COMPOUNDS				
29.11	**Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes:**				
29.11.10	Methanal (formaldehyde)	lb.	5%		
29.11.20	Formalin	lb.	5%		
29.11.30	Paraformaldehyde	lb.	10%		
29.11.40	Ethanal (acetaldehyde), paraldehyde, metaldehyde	lb.	10%		
29.11.90	Other	lb.	10%		
29.12	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11**	lb.	10%		
	SUB-CHAPTER VI				
	KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS				
29.13	**Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**				
29.13.10	Acetone (propanon)	lb.	83c per 100 lb.		
29.13.20	Ionones and methylionones (including pseudoionones and pseudomethylionones), fenchone, irone, jasmone, carvone, menthone	lb.	free		
29.13.30	Camphor, natural or synthetic	lb.	10%		
29.13.40	Methyl ethyl ketone, methyl isobutyl ketone, diacetyl, cyclohexanone, methyl-cyclohexanone	lb.	10%		
29.13.50	Aromatic ketones, liquid	lb.	free		
29.13.60	Aromatic ketones (excluding liquids), musk ketone	lb.	free		
29.13.90	Other	lb.	10%		
	SUB-CHAPTER VII				
	ACIDS, ACID ANHYDRIDES, ACID HALIDES, ACID PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.14	**Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their helogenated, sulphonated, nitrated or nitrosated derivatives:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
29.14.10	Formic acid	lb.	20%	15%	
29.14.15	Anisyl formate, benzyl formate, phenyl ethyl formate, and other liquid aromatic esters of formic acid	lb.	free		
29.14.20	Acetic acid (including pyroligneous acid)	gal.	10c per gal.		
29.14.25	Lead acetate	lb.	free		
29.14.30	Ethyl acetate, amyl acetate	lb.	free		
29.14.35	Vinyl acetate monomer	lb.	10%		
29.14.40	Anisyl acetate, benzyl acetate, paratolyl acetate, phenyl ethyl acetate, cinnamyl acetate, and other liquid aromatic esters of acetic acid	lb.	free		
29.14.45	Diethylene glycol monobutyl ether acetate, ethylene glycol monobutyl ether acetate, ethylene glycol monoethyl ether acetate	lb.	free		
29.14.46	Diethylene glycol monoethyl ether acetate	lb.	10%		
29.14.50	Stearic acid, palmitic acid, linoleic acid and linolenic acid	lb.	20%	15%	
29.14.55	Calcium palmitate, aluminium palminate, and stearates of calcium, magnesium, zinc, copper and lead	lb.	10%		
29.14.60	Oleic acid	lb.	free		
29.14.70	Benzoic acid	lb.	20%	15%	
29.14.75	Bedzyl benzoate, methyl benzoate, ethyl benzoate, and other liquid aromatic esters of benzoic acid	lb.	free		
29.14.80	Propionic acid, butyric acid, valeric acid, acrylic acid, phenylacetic acid, cinnamic acid, and other monoacids not elsewhere specified in this heading	lb.	20%	15%	
29.14.90	Other	lb.	10%		
29.15	**Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**				
29.15.10	Oxalic acid	lb.	free		
29.15.20	Adipic acid	lb.	20%	15%	
29.15.30	Maleic acid	lb.	20%	15%	
29.15.40	Maleic acid anhydride	lb.	10%		
29.15.50	Phthalic acid	lb.	20%	15%	
29.15.60	Phthalic acid anhydride	lb.	8c per lb. less 60%		
29.15.80	Polyacids not elsewhere specified in this heading	lb.	20%	15%	
29.15.90	Other	lb.	10%		
29.16	**Alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**				
29.16.10	Lactic acid	lb.	20%	15%	

I		II	III	IV	V
	Tariff Heading	Statistical Unit	Rate of Duty General	M.F.N.	Preferential
29.16.15	Tartaric acid:				
	.10 In containers of less than 10 lb. net weight each ..	lb.	415c per 100 lb.	330c per 100 lb. with a maximum of 15%	
	.90 Other	lb.	240c per 100 lb.	190c per 100 lb. with a maximum of 15%	
29.16.20	Copper tartrate	lb.	free		
29.16.25	Cream of tartar	lb.	30% or 330c per 100 lb.		
29.16.30	Citric acid:				
	.10 In containers of less than 10 lb. net weight each ..	lb.	415c per 100 lb.	330c per 100 lb. with a maximum of 15%	
	.90 Other	lb.	240c per 100 lb.	190c per 100 lb. with a maximum of 15%	
29.16.40	Salicylic acid	lb.	35% or 25c per lb.	15%	
29.16.45	Methyl salicylate, ethyl salicylate, amyl salicylate, and other liquid aromatic esters of salicylic acid; ethyl acetoacetate	lb.	free		
29.16.50	Gallic acid	lb.	20%	15%	
29.16.60	Acetylsalicylic acid	lb.	35% or 25c per lb.	15%	
29.16.70	2:4 Dichlorphenoxy acetic acid and its derivatives ..	lb.	10%		
29.16.80	Malic acid, gluconic acid, phenyl-glycolic acid, ... aldehyde-acids, ketone-acids, anisic acid and other acids not elsewhere specified in this heading	lb.	20%	15%	
29.16.90	Other	lb.	10%		

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
	SUB-CHAPTER VIII				
	INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.17	**Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	lb.	10%		
29.18	**Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	lb.	10%		
29.19	**Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**				
29.19.10	Calcium glycerophosphate, iron glycerophosphate, sodium glycerophosphate	lb.	10%		
29.19.20	Glycerophosphoric acids, inositolhexaphosphoric acid	lb.	20%	15%	
29.19.30	Tributyl phosphate, triphenyl phosphate, tritolyl phosphate, trixylyl phosphate	lb.	10%		
29.19.40	Tricresyl phosphate	lb.	free		
29.19.90	Other	lb.	10%		
29.20	**Carbonic asters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	lb.	10%		
29.21	**Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivates:**				
29.21.10	00-Diethyl o-p-nitrophenyl phosphorothioate (parathion)	lb.	free		
29.21.90	Other	lb.	10%		
	SUB-CHAPTER IX				
	NITROGEN-FUNCTION COMPOUNDS				
29.22	**Amine-function compounds:**				
29.22.10	Methylamine, dimethylamine, trimethylamine, ethylamine	lb.	10%		
29.22.20	Aniline	lb.	10%		
29.22.30	Methyltrinitrophenyl-nitramine	lb.	10%		
29.22.40	Diphenylamine, naphthylamine	lb.	10%		
29.22.50	Ethylenediamine, hexamethylenediamine	lb.	10%		
29.22.60	Dimethylaniline (xylidine)	lb.	10%		
29.22.90	Other	lb.	10%		
29.23	**Single or complex oxygen-function amino-compounds:**				
29.23.10	Ethanolamines (mono-, di- and tri-)	lb.	10%		
29.23.20	Amino-phenols (ortho-, meta- and para-)	lb.	10%		
29.23.30	Gamma-acid and H-acid	lb.	20%	15%	

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
29.23.40	4-Aminosalicylic acid (PAS) and its derivatives	lb.	free		
29.23.50	Procaine hydrochloride	lb.	10%		
29.23.60	5-Nitro-2-n-propoxyaniline	lb.	200c per lb.		
29.23.80	Glutamic acid and other amino-acids not elsewhere specified in this heading	lb.	20%	15%	
29.23.90	Other	lb.	10%		
29.24	**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins:**				
29.24.10	Lecithins	lb.	10%		
29.24.20	Choline; choline hydrochloride	lb.	free		
29.24.90	Other	lb.	10%		
29.25	**Amide-function compounds:**				
29.25.10	Urea	lb.	free		
29.25.20	Dulcin	lb.	200c per lb.		
29.25.30	Naphthyl methyl carbamate	lb.	free		
29.25.40	Diethyldiphenylurea	lb.	10%		
29.25.90	Other	lb.	10%		
29.26	**Imide-function compounds and imine-function compounds:**				
29.26.10	Saccharin and its salts	lb.	200c per lb. net	150c per lb. net	
29.26.20	Benzoic sulphimides and their salts (excluding saccharin and its salts)	lb.	200c per lb.		
29.26.30	Nitroguanidine	lb.	10%		
29.26.50	Hexamethylenetetramine	lb.	10%		
29.26.60	Trimethylenetrinitramine	lb.	10%		
29.26.90	Other	lb.	10%		
29.27	**Nitrile-function compounds:**				
29.27.10	Dicyandiamide (cyanoguanidine)	lb.	10%		
29.27.20	Acrylonitrile	lb.	10%		
29.27.90	Other	lb.	10%		
29.28	**Diazo-, azo- and azoxy-compounds:**				
29.28.10	Diazo-, azo- and azoxy-compound acids	lb.	20%	15%	
29.28.90	Other	lb.	10%		
29.29	**Organic derivatives of hydrazine or of hydroxylamine**	lb.	10%		
29.30	**Compounds with other *nitrogen*-functions:**				
29.30.10	Cyclamate calcium, cyclamate sodium	lb.	200c per lb.		
29.30.90	Other	lb.	10%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	SUB-CHAPTER X ORGANO-INORGANIC COMPOUNDS AND HETEROCYLIC COMPOUNDS				
29.31	**Organo-sulphur compounds:**				
29.31.05	Potassium xanthate	lb.	free		
29.31.10	Other xanthates (including isopropyl, amyl, butyl and ethyl xanthates)	lb.	free		
29.31.20	Thiourea (thiocarbamide) and diorthotolylthiourea	lb.	10%		
29.31.30	Thiocarbanilide (diphenylthiourea)	lb.	10%		
29.31.31	4.4 Diisoamyloxythiocarbanilide	lb.	free		
29.31.50	Thiosalicylic acid (orthomercaptobenzoic acid), sulphinic acid, thioacetic acid and other acids	lb.	20%	15%	
29.31.60	S-1 :2-Di (ethoxycarbonyl) ethyl-00-dimethyl phosphorodithioate	lb.	10%		
29.31.70	1 :4-dioxan 2 :3-dithiol SS-bis-00-diethyl phosphorodithioate and condensation products thereof	lb.	free		
29.31.80	Thiacetazone	lb.	free		
29.31.90	Other	lb.	10%		
29.32	**Organo-arsenic compounds**	lb.	10%		
29.33	**Organo-mercury compounds**	lb.	10%		
29.34	**Other organo-inorganic compounds:**				
29.34.10	Tetraethyl lead	lb.	free		
29.34.20	Ethyl trichlorosilane, alkyl silanols and siloxanes	lb.	10%		
29.34.30	Dimethyl trichlorohydroxy ethyl phosphonate	lb.	free		
29.34.90	Other	lb.	10%		
29.35	**Heterocyclic compounds; nucleic acids:**				
29.35.10	Furfuraldehyde, furfuryl alcohol, benzofuran (coumarone)	lb.	10%		
29.35.20	Pyridine-gamma-carboxylic acid	lb.	20%	15%	
29.35.30	Diethylamide of pyridine-beta- carboxylic acid and phenylquinoline carboxylic acid (cincophen)	lb.	10%		
29.35.40	Indole and skatole; coumarin and methyl coumarin	lb.	free		
29.35.50	Nucleic acids	lb.	20%	15%	
29.35.60	Isonicotinic acid hydrazide and its salts and derivatives	lb.	free		
29.35.65	Pyrazinamide and its derivatives	lb.	free		
29.35.70	Chloroquine diphosphate, amodiaquin hydrochloride, mepacrine hydrochloride, and their derivatives	lb.	free		
29.35.75	Ethoxyquinoline	lb.	free		
29.35.80	00-Diethyl 0-4 methyl 2 isopropylpyrimid 6 phosphorothioate	lb.	free		
29.35.85	Primaquine phosphate	lb.	free		
29.35.90	Other	lb.	10%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
29.36	**Sulphonamides:**				
29.36.10	Sulphathiazole, sulphadiazine, sulphamerazine, sulphamezathine, sulphanilamide, sulphapyridine, chloramines and chloramines	lb.	10%		
29.36.50	Toluenesulphonamides	lb.	10%		
29.36.90	Other	lb.	10%		
29.37	**Sultones and sultams**	lb.	10%		
	SUB-CHAPTER XI				
	PROVITAMINS, VITAMINS, HORMONES AND ENZYMES, NATURAL OR REPRODUCED BY SYNTHESIS				
29.38	**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and inter-mixtures of the foregoing, whether or not in any solvent:**				
29.38.10	Vitamin B (cobalamines)	unit	free		
29.38.90	Other	unit	10%		
29.39	**Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones:**				
29.30.10	Adrenaline	unit	free		
29.39.20	Insulin	unit	20% or 2c per 100 int. units		
29.39.30	Cortisone, corticosterone and deoxycorticosterone	unit	free		
29.39.40	Oestrone, oestradiol and oestriol	unit	free		
29.39.50	Thyroxine	unit	free		
29.39.60	Testosterone	unit	free		
29.39.90	Other	unit	free		
29.40	**Enzymes:**				
29.40.10	Trypsin, alpha-amylase, lipase and other pancreatic enzymes	lb.	free		
29.40.20	Pepsin	lb.	free		
29.40.30	Rennet	lb.	free		
29.40.40	Malt enzymes	lb.	10%		
29.40.50	Papain, bromelain and ficin	lb.	10%		
29.40.60	Thrombin, thrombokinase	lb.	free		
29.40.70	Amylases and proteases	lb.	10%		
29.40.80	Pectic enzymes	lb.	free		
29.40.90	Other	lb.	10%		

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	SUB-CHAPTER XII GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
29.41	**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives**	lb.	10%		
29.42	**Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:**				
29.42.10	Caffeine, theobromine and emetine	lb.	15%	10%	
29.42.20	Cinchona alkaloids (including quinine, quinidine and tota-quina) and their salts and derivatives	lb.	free		
29.42.90	Other	lb.	10%		
	SUB-CHAPTER XIII OTHER ORGANIC COMPOUNDS				
29.43	**Sugars, chemically pure (excluding sucrose, glucose and lactose); sugar ethers and sugar esters, and their salts (excluding products of headings Nos. 29.39, 29.41 and 29.42):**				
29.43.10	Sugars, chemically pure	lb.	160c per 100 lb.		
29.43.80	Sugar ethers and sugar esters, and their salts	lb.	10%		
29.44	**Antibiotics:**				
29.44.10	Penicillins and their salts and derivatives	unit	free		
29.44.20	Chloramphenicol and esters thereof	unit	20% or 4500c per kg. less 70 per cent of the f.o.b. price		
29.44.30	Tetracyclines and their salts, esters and derivatives	unit	5400c per kg. less the f.o.b. price and in addition 1000c per kg.		
29.44.90	Other	unit	free		
29.45	**Other organic compounds**	lb.	10%		

CHAPTER 30

PHARMACEUTICAL PRODUCTS

NOTES:

1. For the purposes of heading No. 30.03, "medicaments" means goods (excluding foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa water) not falling within heading No. 30.02 or 30.04 which are either:

   (*a*) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or

   (*b*) Unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

For the purposes of these provisions and of Note 3 (*d*) to this Chapter, the following are to be treated:

(A) As unmixed products:

   (1) Unmixed products dissolved in water;

   (2) All goods falling in Chapter 28 or 29; and

   (3) Simple vegetable extracts falling in heading No. 13.03, merely standardised or dissolved in any solvent;

(B) As products which have been mixed:

   (1) Colloidal solutions and suspensions (excluding colloidal sulphure);

   (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

   (3) Salts and concentrates obtained by evaporating natural mineral waters.

2. The headings of this Chapter are to be taken not to apply to the following:

   (*a*) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05);

   (*b*) Dentifrices of all kinds, including those having therapeutic or prophylactic properties (heading No. 33.06); or

   (*c*) Medicated soap of all kinds (heading No. 34.01).

3. Heading No. 30.05 is to be taken to apply, and to apply only, to the following:

   (*a*) Sterile surgical catgut and similar sterile suture materials;

   (*b*) Sterile laminaria and sterile laminaria tents;

   (*c*) Sterile absorbable surgical haemostatics;

   (*d*) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;

   (*d*) Dental cements and other dental fillings; and

   (*f*) First-aid boxes and kits containing articles for first aid.

I		II	III	IV		V
Tariff Heading		Statistical Unit	Rate of Duty General		M.F.N.	Preferential
30.01	**Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included**		free			
30.02	**Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:**					
30.02.10	Lymph, toxins, antitoxins, sera and vaccines (bacterial) and other bacterial derivatives, for prophylactic or therapeutic uses		20%			

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
30.02.90	Other		free		
30.03	**Medicaments (including veterinary medicaments):**				
30.03.10	Anaesthetics		15%		
30.03.15	Dextran solutions		free		
30.03.20	With an antibiotic basis:				
	.10 Containing, by weight, more than 50 per cent of chloramphenicol or esters thereof (excluding injections); capsules containing chloramphenicol or esters thereof		20% or 4500c per kg. less 70 per cent of the f.o.b. price		
	.20 Pills, tablets and capsules, containing tetracyclines or their salts, esters or derivatives as active ingredient	no.	750c per 1000		
	.30 Other, containing tetracyclines or their salts, esters or derivatives as active ingredient		20%		
	.90 Other		free		
30.03.30	With a hormone basis		free		
30.03.40	With a vitamin B basis		free		
30.03.50	With an organo-therapeutic basis (excluding insulin)		free		
30.03.55	With an enzymic basis		free		
30.03.60	Pills, tablets, capsules and similar measured doeses, not provided for elsewhere under this heading, not packed for retail sale	lb.	200c per lb.	150c per lb.	
30.03.70	Liquid medicaments not provided for elsewhere under this heading, containing ethyl alcohol	gal.	25% or 656c per gal. alcohol	absolute	
30.03.75	Insulin preparations	unit	20% or 2c per 100 int. units		
30.03.80	Other medicaments, packed for retial sale or put up in measured doses	lb.	20%		
30.03.90	Other	lb.	15%		
30.04	**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes (excluding goods specified in Note 3 of this Chapter):**				
30.04.10	Absorbent gauze	lb.	17½%		
30.04.20	Cotton wool or cotton wadding	lb.	15%		
30.04.30	Surgical jaconet	lb.	free		
30.04.90	Other	lb.	17½%		
30.05	Other pharmaceutical goods:				

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
30.05.10	Opacifying preparations and diagnostic reagents ..	lb.	10%		
30.05.20	Dental cements and other dental fillings	lb.	10%		
30.05.90	Other	lb.	free		

CHAPTER 31

FERTILIZERS

NOTES:

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

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

   (i) Sodium nitrate containing not more than 16.3 per cent by weight of nitrogen;

   (ii) Ammonium nitrate, whether or not pure;

   (iii) Ammonium sulphonitrate, whether or not pure;

   (iv) Ammonium sulphate, whether or not pure;

   (v) Calcium nitrate containing not more than 16 per cent by weight of nitrogen;

   (vi) Calcium nitrate-magnesium nitrate, whether or not pure;

   (vii) Calcium cyanamide containing not more than 25 per cent by weight of nitrogen, whether or not treated with oil;

   (viii) Urea containing not more than 45 per cent by weight of nitrogen.

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

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

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

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

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

   (i) Basic slag;

   (ii) Disintegrated (calcined) calcium phosphates (thermo-phosphates and fused phosphates) and calcined natural aluminium calcium phosphates;

   (iii) Super phosphates (single, double or triple);

   (vi) Calcium hydrogen phosphate containing not less than 0.2 per cent by weight of fluorine.

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

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

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

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

   (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinite);

   (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;

(iii) Potassium chloride, whether or not pure, except as provided in Note 6 (*c*) below;

(vi) Potassium sulphate containing not more than 52 per cent by weight of K_2O;

(v) Magnesium sulphate-potassium sulphate containing not more than 30 per cent by weight of K_2O.

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

4. Ammonium phosphates containing 6 milligrammes or more of arsenic per kilogramme are to be classified under heading No. 31.05

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

6. This Chapter does not cover the following:

(*a*) Animal blood of heading No. 05.15;

(*b*) Separate chemically defined compounds (excluding those answering to the descriptions in Note 1 (A), 2 (A), 3 (A) or 4 above); or

(*c*) Cultured potassium chloride crystals (excluding optical elements) weighing not less than 2½ grammes each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
31.01	**Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated**	lb.	free		
31.02	**Mineral or chemical fertilizers, nitrogenous:**				
31.02.10	Ammonium nitrate	lb.	free		
31.02.20	Ammonium nitrate mixed with limestone or other inorganic bases	lb.	free		
31.02.30	Ammonium sulphate	lb.	free		
31.02.40	Ammonium sulphonitrate	lb.	free		
31.02.50	Urea	lb.	free		
31.02.60	Calcium cyanamide	lb.	free		
31.02.70	Sodium nitrate	lb.	free		
31.02.90	Other	lb.	free		
31.03	**Mineral or chemical fertilizers, phosphatic:**				
31.03.10	Basic slag	lb.	free		
31.03.20	Super phosphates (single, double or triple)	lb.	free		
31.03.40	Mineral phosphate, calcined or disintegrated	lb.	free		
31.03.90	Other	lb.	free		
31.04	**Mineral or chemical fertilizers, potassic:**				
31.04.10	Mineral potassic fertilizers	lb.	free		
31.04.50	Chemical potassic fertilizers	lb.	free		
31.05	**Other fertilizers; goods of this Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kilogrammes:**				
31.05.10	Packed for retail sale or in tablets, lozenges and similar prepared forms	lb.	20%		
31.05.90	Other	lb.	free		

CHAPTER 32

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

NOTES:

1. This Chapter does not cover the following:
   (*a*) Separate chemically defined elements and compounds (excluding those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes in forms or packings of a kind sold by retail falling within heading No. 32.09); or
   (*b*) Tannates and other tannin derivatives of products falling within headings Nos. 29.38 to 29.42, 29.44 or 35.01 to 35.04.
2. Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.
3. Headings Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including gipment dyestdffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No. 32.09.
4. Heading No. 32.09 is to be taken to include solutions (excluding collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50 per cent of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of:
   (*a*) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder; or
   (*b*) Metal (for example, gold or aluminium), or pigment, deposited on paper, artificial plastic material or other support.

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty General	M.F.N.	Preferential
32.01	**Tanning extracts of vegetable origin**	lb.	10%		
32.02	**Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives**	lb.	10%		
32.03	**Synthetic tanning substances, whether or not** . . **mixed with natural tanning materials; artificial bates for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)**	lb.	10%		
32.04	**Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:**				
32.04.10	In containers of less than 10 lb. net weight each or . . or less than one gal. each	lb.	15%	6%	
32.04.90	Other	lb.	free		
32.05	**Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
32.05.10	Synthetic organic dyestuffs (including pigment dyestuffs) and natural indigo, in containers of less than 10 lb. net weight each or less than one gal. each	lb.	15%	10%	
32.05.90	Other	lb.	free		
32.06	**Colour lakes**	lb.	15%		
32.07	**Other colouring matter; inorganic products of a kind used as luminophores:**				
32.07.10	Lithopone	lb.	15%		
32.07.21	Pigments with a basis of chrome oxide green	lb.	25%		
32.07.22	Pigments with a basis of zinc chromate	lb.	25%		
32.07.23	Pigments with a basis of barium chromate	lb.	25%		
32.07.24	Pigments with a basis of barium chromate	lb.	25%		
32.07.25	Pigments with a basis of strontium chromate	lb.	25%		
32.07.30	Titanium white	lb.	15%		
32.07.90	Other	lb.	15%		
32.08	**Prepared pigments, prepared opacifiers and colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes:**				
32.08.10	Prepared pigments (dry)	lb.	15%		
32.08.20	Prepared opacifiers and prepared colours	lb.	free		
32.08.30	Vitrifiable enamels, glazes and liquid lustres	lb.	free		
32.08.40	Engobes (slips)	lb.	10%		
32.08.80	Glass frit and other glass, in the form of powder, granules or flakes	lb.	20%		
32.08.90	Other	lb.	10%		
32.09	**Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes in forms or packings of a kind sold by retail:**				
32.09.10	Varnishes and lacquers	gal.	25% or 25c per gal.		
32.09.20	Distempers	lb.	25% or 83c per 100 lb.		
32.09.30	Prepared water pigments of the kind used for finishing leather	lb.	10%		
32.09.40	Paints and enamels	lb.	25%		
32.09.50	Aluminium powders or flakes in paint or enamel media	lb.	20%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
32.09.55	White lead in linseed oil	lb.	90c per 100 lb.		80c per 100 lb. (U.K.; Canada)
32.09.60	Pigments (excluding white lead) in linseed oil	lb.	20%		
32.09.65	Sheep marking oils	lb.	25%		
32.09.76	Pigments in other paint or enamel media	lb.	10%		
32.09.80	*Stamping foils*	lb.	20%		
32.09.90	Dyes in forms or packings of kind sold by retail	lb.	15%	10%	
32.10	**Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings (including such colours in sets or outfits, with or without brushes, palettes or other accessories):**				
32.10.10	Artists' colours (including such colours in sets) with or without accessories	lb.	free		
32.10.20	Students' and children's colours (including such colours in sets) with or without accessories	lb.	free		
32.10.90	Other	lb.	25%		
32.11	**Prepared driers:**				
32.11.10	In paste form (excluding ink driers)	lb.	15%		
32.11.20	In liquid form (excluding ink driers)	gal.	25% or 25c per gal.		
32.11.30	Ink driers	lb.	free		
32.11.90	Other	lb.	20%		
32.12	**Glaziers' putty; grafting putty; painters' fillings, and stopping, sealing and similar mastics (including resin mastics and cements)**	lb.	20%		
32.13	**Writing ink, printing ink and other inks:**				
32.13.10	Writing ink	lb.	30%		
32.13.20	Printing ink, put up for use on duplicating and other office machines	lb.	20%	10%	
32.13.30	Printing ink, not put up for use on office machines	lb.	free		
32.13.40	Machine ruling ink, in powder form	lb.	free		
32.13.90	Other inks	lb.	30%		

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

NOTES:

1. This Chapter does not cover the following:

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

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

(*c*) Spirits of turpentine or other products falling within heading No. 38.07.

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
33.01	**Essential oils (terpeneless or not); concretes and absolutes; resinoids:**				
33.01.10	Essential oils of orange or of lemon	lb.	free		
33.01.20	Essential oils of other kinds	lb.	free		
33.01.30	Concretes and absolutes; resinoids	lb.	free		
33.02	**Terpenic by-products of the deterpenation of essential oils**	lb.	free		
33.03	**Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by coal absorption or by maceration**	lb.	free		
33.04	**Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, the food, the drink or other industries:**				
33.04.10	Perfume bases in alcohol	gal.	30% plus 500c per gal.	15% plus 400c per gal.	
33.04.20	Mixtures (excluding perfume bases) in ethyl alcohol	gal.	25% or 656c per gal. absolute alcohol		
33.04.30	Mixtures (excluding perfume bases) in propyl alcohol	gal.	25% or 650c per gal.		
33.04.40	Mixtures (with or without fixatives) of essential oils only; essential oils with fixatives only	lb.	free		
33.04.90	Other	lb.	free		
33.05	**Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses**	lb.	20%		
33.06	**Perfumery, cosmetics and toilet preparations:**				
33.06.10	Perfumery	gal.	30% plus 500c per gal.	15% plus 400c per gal.	
33.06.20	Cosmetics and toilet preparations, containing ethyl alcohol:				

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.10 Of an alcoholic strength of 57° AA or more	gal.	50% or 656c per gal. absolute alcohol	40% or 656c per gal. absolute alcohol	
	.50 Of an alcoholic strength of less than 57° AA	gal.	50% or 385c per gal.	40% or 385c per gal.	
33.06.30	Cosmetics and toilet preparations, containing propyl alcohol	gal.	50% or 375c per gal. plus 27½c per gal. for each multiple of 5 per cent or part thereof of propyl alcohol in excess of 50 per cent by weight	40% or 375c per gal. plus 27½c per gal. for each multiple of 5 per cent or part thereof of propyl alcohol in excess of 50 per cent by weight	
33.06.50	*Tooth powders, pastes and washes, not containing* ethyl alcohol . .	lb.	15%		
33.06.90	Other	lb.	40%	35%	

CHAPTER 34

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

NOTES:

1. This Chapter does not cover the following:

   (*a*) Separate chemically defined compounds; or

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

2. Heading No. 34.01 is to be taken to apply only to soap, soluble in water, including soap to which disinfectants, abrasive powders, fillers, medicaments or similar substances have been added.

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

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

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

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

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

The heading is to be taken not to apply to the following:

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

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
34.01	**Soap, including medicated soap:**				
34.01.10	Toilet soap	lb.	40% or 47½c per 100 lb.	28⅓% or 47½c per 100 lb.	20% or 47½c per 100 lb. (U.K.)
34.01.90	Other	lb.	35%		
34.02	**Organic surface-active agents (excluding soaps); surface-active preparations and washing preparations, whether or not containing soap:**				
34.02.10	Packed for retail sale	lb.	30%		
34.02.90	Other	lb.	20%		
34.03	**Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but excluding preparations containing 70 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals:**				
34.03.10	Lubricating grease	lb.	83c per 100 lb. with a maximum of 15%		
34.03.90	Other	lb.	10%		
34.04	**Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents**	lb.	15%		
34.05	**Polishes and creams, for footwear, for furniture or for floors, metal polishes, scouring powders and similar preparations (but excluding prepared waxes falling within heading No. 34.04):**				
34.05.10	Polishes with a wax basis	lb.	20%		
34.05.20	Abrasive polishes for metal or glass	lb.	20%		
34.05.90	Other	lb.	20%		
34.06	**Candles, tapers, night-lights and the like**	lb.	40%		
34.07	**Modelling pastes (including those put up for the amusement of children and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, in horseshoe shapes, in sticks and similar forms:**				
34.07.10	Modelling pastes	lb.	20%		
34.07.20	Dental impression compounds	lb.	10%		

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; GLUES

NOTES:

1. This Chapter does not cover the following:

   (*a*) Protein substances put up as medicaments (heading No. 30.03); or

   (*b*) Gelatin postcards and other products of the printing industry (Chapter 49).

   Glues put up for sale by retail in packages not exceeding a net weight of 1 kilogramme fall within heading No. 35.06.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
35.01	**Casein, caseinates and other casein derivatives; casein glues:**				
35.01.10	Casein	lb.	free		
35.01.30	Caseinates and other derivatives of casein, including soluble caseins	lb.	10%		
35.01.60	Casein glues	lb.	5%		
35.02	**Albumins, albuminates and other albumin derivatives:**				
35.02.10	Egg albumin (dry)	lb.	500c per 100 lb.		
35.02.20	Egg albumin (liquid)	lb.	500c per 100 lb.	415c per 100 lb.	
35.02.90	Other	lb.	10%		
35.03	**Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products and fish glues; isinglass:**				
35.03.10	Gelatin packed for retail sale	lb.	20%		
35.03.15	Gelatin not packed for retail sale	lb.	free		
35.03.20	Gelatin derivatives	lb.	10%		
35.03.30	Fish glues	lb.	17½%		
35.03.40	Animal glues	lb.	17½%		
35.03.50	Isinglass	lb.	free		
35.04	**Peptones and other protein substances and their derivatives; hide powder, whether or not chromed**	lb.	10%		
35.05	**Dextrins and dextrin glues; soluble or roasted starches; starch glues**	lb.	5%		
35.06	**Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kilogramme**	lb.	20%		

CHAPTER 36

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

NOTES:

1. This Chapter does not cover separate chemically defined compounds (excluding those described in Note 2 (*a*) or (*b*) below).
2. Heading No. 36.08 is to be taken to apply only to the following:
   (*a*) (i) Metaldehyde, hexamethylenetetramine and similar substances, put up in tablets, sticks or similar forms, for use as fuels;
   (ii) Fuels with a basis of alcohol and similar prepared fuels, in solid or semi-solid form;
   (*b*) Liquid fuels such as petrol and liquid butane of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 c.c.; and
   (*c*) Resin torches, firelighters and the like.

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
36.01	**Propellent powders**	lb.	15% plus 500c per 100 lb.		
36.02	**Prepared explosives (excluding propellent powders)**	lb.	free		
36.03	**Mining, blasting and safety fuses:**				
36.03.10	Safety fuse	lb.	free		
36.03.20	Detonating fuse	lb.	free		
36.03.90	Other	lb.	free		
36.04	**Percussion and detonating caps; igniters; detonators**	lb.	20%		
36.05	**Pyrotechnic articles (for example, fireworks of all kinds, railway fog signals, amorces, rain rockets):**				
36.05.10	Fireworks of all kinds including Bengal matches	lb.	25%	10%	
36.05.20	Rockets and flares, prescribed for use on ships and lifeboats; life saving rockets	lb.	free		
36.05.90	Other	lb.	25%	10%	
36.06	**Matches (excluding Bengal matches):**				
36.06.10	In containers of not more than 60 matches	gross containers	35c per gross containers		
36.06.20	In containers of more than 60 but not more than 100 matches	gross containers	40c per gross containers		
36.06.30	In containers of more than 100 but not more than 200 matches	gross containers	80c per gross containers		
36.06.90	Other	gross matches	20c per 50 gross matches		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
36.07	**Ferro-cerium and other pyrophoric alloys in all forms**	lb.	20%		
36.08	**Combustible preparations as provided for under Note 2 of this Chapter:**				
36.08.10	Fuels with a basis of alcohol and similar prepared fuels, in solid or semi-solid form	lb.	30%		
36.08.20	Liquid fuel of a kind used in mechanical lighters, in containers of a capaicty not exceeding 300 c.c.	lb.	20%		
36.08.90	Other	lb.	20%		

CHAPTER 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

NOTES:

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

   The heading does not apply to photographic pastes or gums, varnishes or similar products.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
37.01	**Photographic plates and film in the flat, sensitised, unexposed, of any material (excluding paper, paperboard or cloth):**				
37.01.10	Radiographic film and plates	lb.	free		
37.01.20	Special plates of the kind used in astronomy	lb.	free		
37.01.30	Offset duplicating masters	lb.	free		
37.01.90	Other	lb.	15%	8%	
37.02	**Film in rolls, sensitised, unexposed, perforated or not:**				
37.02.10	Cinematograph film	ft.	free		
37.02.20	Radiographic film	ft.	free		
37.02.90	Other	ft.	15%	8%	
37.03	**Sensitised paper, paperboard and cloth, unexposed or exposed but not developed:**				
37.03.10	Sensitised paper	lb.	7½%		
37.03.90	Other	lb.	15%		
37.04	**Sensitised plates and film, exposed but not developed, negative or positive:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
37.04.10	Cinematograph film	ft.	free		
37.04.90	Other	lb.	15%	13%	
37.05	**Plates, unperforated film and perforated film (excluding cinematograph film), exposed and developed, negative or positive**	lb.	15%		
37.06	**Cinematograph film, exposed and developed, consisting only of sound track, negative or positive**	ft.	free		
37.07	**Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive**	ft.	free		
37.08	**Chemical products and flash light materials, of a kind and in a form suitable for use in photography:**				
37.08.10	Packed for retail sale	lb.	15%	13%	
37.08.90	Other	lb.	10%		

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

NOTES:

1. This Chapter does not cover the following:
   (*a*) Separate chemically defined elements or compounds with the exception of the following:
      (1) Artificial graphite (heading No. 38.01);
      (2) Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11;
      (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17);
      (4) Products specified in Note 2 (*a*), 2(*c*), 2(*d*) or 2(*f*) below.
   (*b*) Medicaments (heading No. 30.03).
2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of this Schedule:
   (*a*) Cultured crystals (excluding optical elements) weighing not less than 2½ grammes each, of magnesium oxide or of the halides of the alkali metals or of the alkaline-earth metals;
   (*b*) Fusel oil;
   (*c*) Ink removers put up in packings for sale by retail;
   (*d*) Stencil correctors put up in packings for sale by retail;
   (*e*) Ceramic firing testers, fusible (for example, Seger cones);
   (*f*) Plasters specially prepared for use in dentistry; and
   (*g*) Mixed alkylenes with a very low degree of polymerisation.

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
38.01	**Artificial graphite; colloidal graphite (excluding suspensions in oil):**				
38.01.10	Artificial graphite	lb.	free		
38.01.20	Colloidal graphite	lb.	10%		
38.02	**Animal black (for example, bone black and ivory black), including spent animal black**	lb.	free		
38.03	**Activated carbon (decolourising, depolarising or absorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products**	lb.	free		
38.04	**Ammoniacal gas liquors and spent oxide produced in coal gas purification**	lb.	10%		
38.05	**Tall oil (liquid rosin)**	lb.	free		
38.06	**Sulphite lye, concentrated**	lb.	10%		
38.07	**Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol)**	gal.	free		
38.08	**Rosin and resin acids, and derivatives thereof (excluding ester gums included in heading No. 39.05); rosin spirit and rosin oils:**				
38.08.10	Rosin including oxidised, hydrogenated, disproportioned, polymerised and hardened rosin	lb.	free		
38.08.20	Resinates	lb.	15%		
38.08.90	Other	lb.	10%		
38.09	**Wood tar; wood tar oils (excluding composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil:**				
38.09.10	Wood tar	gal.	20%		
38.09.40	Wood tar oils	gal.	free		
38.09.50	Wood creosote	gal.	free		
38.09.60	Wood naphtha	gal.	20%		
38.09.80	Acetone oil	gal.	10%		
38.10	**Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products**	lb.	20%		
38.11	**Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks, candles, fly papers):**				
38.11.10	Disinfectants packed for retail sale	lb.	20%		
38.11.15	Disinfectants with a coal tar derivative as active ingredient, not packed for retail sale	lb.	20%		
38.11.20	Disinfectants with active ingredients other than a coal tar derivative, not packed for retail sale	lb.	5%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
38.11.30	Insecticides with trichlorodi(chlorophenyl)ethane (D.D.T.) as active ingredient	lb.	25%		
38.11.35	Insecticides (excluding agricultural insecticides) with active ingredients other than D.D.T.	lb.	15%		
38.11.40	Agricultural insecticides with active ingredients other than D.D.T.	lb.	free		
38.11.50	Fungicides suitable for the preservation of wood, plants, trees or seeds	lb.	free		
38.11.60	Weed-killers	lb.	free		
38.11.70	Rodenticides	lb.	free		
38.11.80	Molluscicides with N-trityl-morpholine as active ingredient	lb.	free		
38.11.90	Other	lb.	10%		
38.12	**Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries**	lb.	10%		
38.13	**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and welding electrodes:**				
38.13.05	Soldering, brazing or welding powders and pastes consisting of nickel and other materials	lb.	free		
38.13.10	Other, packed for retail sale	lb.	20%		
38.13.90	Other	lb.	10%		
38.14	**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:**				
38.14.10	Packed for retail sale	lb.	20%		
38.14.90	Other	lb.	free		
38.15	**Prepared rubber vulcanisation accelerators**	lb.	10%		
38.16	**Prepared culture media for development of micro-organisms**	lb.	20%		
38.17	**Preparations and charges for fire-extinguishers; charged fired-extinguishing grenades**	lb.	free		
38.18	**Composite solvents and thinners for varnishes and similar products (including paint strippers)**	lb.	20%		
38.19	**Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products)[3] not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:**				
38.19.05	Mixtures of dichlorodifluoromethane and trichloromonofluoromethane	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
38.19.10	Artificial sodium zeolites and other ion exchangers	lb.	free		
38.19.15	Anti-scaling compounds and preparations	lb.	free		
38.19.20	Charcoal-kieselguhr compounds	lb.	free		
38.19.25	Preparations with a basis of gum, prepared for the manufacture of chewing gum	lb.	free		
38.19.29	Refractory cements and mortars	lb.	free		
38.19.35	Waterproofers of a kind for adding to concrete or cement mixes	lb.	free		
38.19.40	Fusible ceramic firing testers (including Seger cones)	lb.	free		
38.19.45	Prepared cable insulating and cable box compounds	lb.	5%		free (U.K.)
38.19.50	Hydraulic transmission fluids (excluding brake fluids)	gal.	10%		
38.19.51	Brake fluids	gal.	20% or 25c per gal.		
38.19.55	Pastes and powders, containing not less than 30 per cent by weight of water-soluble phosphoric oxide, in the water-free substance	lb.	20%		
38.19.60	Roller composition for printing machine rollers; prepared ink reducers	lb.	free		
38.19.65	Compound catalysts	lb.	free		
38.19.70	Emulsifiers containing mono-, di- and triglycerides:				
	.10 Self-emulsifying, with a a-monoglyceride content not exceeding 38 per cent by weight	lb.	20%		
	.20 Other, with a a-monoglyceride content not exceeding 45 per cent by weight	lb.	20%		
	.90 Other	lb.	10%		
38.19.75	Pectic enzyme preparations	lb.	free		
38.19.80	Chemical energisers for non-explosive blasting equipment, containing as main ingredient potassium perchlorate	lb.	free		
38.19.85	Soda lime	lb.	free		
38.19.90	Other products and preparations, packed for retail sale	lb.	20%		
38.19.99	Other	lb.	10%		

SECTION VII

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

CHAPTER 39

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

NOTES:

1. This Chapter does not cover the following:
   (*a*) Stamping foils of heading No. 32.09;
   (*b*) Artificial waxes (heading No. 34.04);
   (*c*) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
   (*d*) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02;
   (*e*) Plaits, wickerwork or other articles falling within Chapter 46;
   (*f*) Man-made fibres (Section XI) or articles thereof;
   (*g*) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans, or parts thereof or other articles falling within Section XII;
   (*h*) Imitation jewellery falling within heading No. 71.16;
   (*ij*) Articles falling within Section XVI (machines and mechanical or electrical appliances);
   (*k*) Parts of vehicles or of aircraft (Section XVII);
   (*l*) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
   (*m*) Goods falling within Chapter 91 (for example, clocks, watches and parts thereof);
   (*n*) Musical instruments or parts thereof or other articles falling within Chapter 92;
   (*o*) Furniture or parts of furniture (Chapter 94);
   (*p*) Brushes or other articles falling within Chapter 96;
   (*q*) Toys, games or sports requisites (Chapter 97); or
   (*r*) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.
2. Headings Nos. 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions:
   (*a*) Artificial plastics including artificial resins;
   (*b*) Silicones;
   (*c*) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.
3. Headings Nos. 39.01 to 39.06 are to be taken to apply to materials in the following forms only:
   (*a*) Liquid or pasty, including emulsions, dispersions and solutions (excluding solutions in which the weight of the volatile organic solvent exceeds 50 per cent of the weight of the solution);
   (*b*) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
   (*c*) Monofil of which any cross-sectional dimension exceeds 1 millimetre; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;
   (*d*) Plates, sheets, strip, film and foil, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom, not further worked;
   (*e*) Waste and scrap.

I		II	III	IV	V
	Tariff Heading	Statistical Unit	Rate of Duty General	M.F.N.	Preferential
39.01	**Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):**				
39.01.10	Phenoplast (phenolics) resins, resols and resitols:				
	.10 Resins, oil-soluble	lb.	free		
	.20 Modified by incorporation of rosin or other material	lb.	15%		
	.30 Moulding powders (resitols)	lb.	free		
	.90 Other	lb.	15%		
39.01.20	Aminoplasts (liquid, pasty, or in powder, granule or other bulk forms):				
	.10 Urea formaldehyde, etherified with alcohols containing 3 or more carbon atoms	lb.	20%		
	.15 Other urea formaldehyde	lb.	15%		
	.20 Melamine formaldehyde, etherified with alcohols containing 3 or more carbon atoms	lb.	20%		
	.25 Other melamine formaldehyde	lb.	15%		
	.90 Other	lb.	free		
39.01.30	Alkyd resins	lb.	20%		
39.01.35	Maleic resins, modified	lb.	15%		
39.01.40	Polyester resins	lb.	20%		
39.01.50	Epoxy ester resins	lb.	15%		
39.01.60	Silicones	lb.	free		
39.01.70	Monofil; seamless tubes; rods, sticks and profile shapes:				
	.10 Compounded with fibre, fabric or paper	lb.	free		
	.90 Other	lb.	20%		
39.01.80	Plates, sheets, strip, film and foil:				
	.10 Decorative laminates, thermosetting, of a f.o.b. price per sq. ft. not exceeding 25c	sq. ft.	90c per sq. yd.	60c per sq. yd.	
	.20 Decorative laminates, thermosetting, of a f.o.b. price per sq. ft. exceeding 25c	sq. ft.	15%		
	.30 Glass fibre laminates, thermosetting	lb.	20%		
	.40 Other laminates, thermosetting	lb.	7c per lb.		
	.50 Coated with glass grains (ballotini), suitable for traffic signs and the like	lb.	free		
	.60 Other laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
	.70 Coatings on textile or other fibre fabrics	lb.	50%	20%	
	.90 Other	lb.	20%		
39.01.90	Other	lb.	free		
39.02	**Polymerisation and copolymerisation products (for example, polyethylene, polytetrafluoroethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinylchloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):**				

I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
39.02.10 Ethylene polymers and copolymers:				
.10 Liquid or pasty, of a specific gravity not exceeding 0.940	lb.	20%		
.15 Other liquid or pasty	lb.	free		
.20 Blocks, lumps, powders and similar bulk forms, of a specific gravity not exceeding 0.940	lb.	20%		
.25 Other blocks, lumps, powders and similar bulk forms	lb.	free		
.30 Monofil	lb.	20%		
.40 Tubes, rods, sticks and profile shapes	lb.	20%		
.50 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.60 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.70 Other plates, sheets, strip, film and foil	lb.	20%		
.90 Waste and scrap	lb.	20%		
39.02.30 Polyisobutylene:				
.10 Liquid or pasty	lb.	free		
.20 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.30 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.40 Other plates, sheets, strip, film and foil	lb.	20%		
.90 Other	lb.	20%		
39.02.40 Styrene polymers and copolymers:				
.10 Liquid or pasty	lb.	free		
.20 Expandable blocks, lumps, powders and similar bulk forms	lb.	free		
.23 Acrylonitrile-styrene and acrylonitrile-butadiene-styrene in blocks, lumps, powders and similar bulk forms	lb.	free		
.24 Ion exchangers in blocks, lumps, powders and similar bulk forms	lb.	free		
.25 Other, in blocks, lumps, powders and similar bulk forms	lb.	20%		
.30 Monofil	lb.	20%		
.40 Tubes, rods, sticks and profile shapes	lb.	20%		
.45 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.47 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.50 Other plates, sheets, strip, film and foil	lb.	20%		
.90 Waste and scarp	lb.	20%		
39.02.50 Polyvinyl chloride:				
.10 Liquid or pasty	lb.	20%		
.20 Blocks, lumps, powders and similar bulk forms	lb.	20%		
.30 Monofil	lb.	20%		
.40 Tubes, rods, sticks and profile shapes	lb.	20%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.50 Plates, sheets, strip, film and foil, of a thickness not exceeding 0.009 in., printed	lb.	25% or 7c per sq. yd. less 40%		
	.51 Plates, sheets, strip, film and foil, of a thickness not exceeding 0.002 in., unprinted	lb.	free		
	.52 Plates, sheets, strip, film and foil, of a thickness exceeding 0.002 in. but not exceeding 0.009 in., unprinted	lb.	25% or 3½c per sq. yd. less 12½%		
	.53 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
	.55 Coatings on textile or other fibre fabrics	lb.	50%	20%	
	.57 Other plates, sheets, strip, film and foil	lb.	20%		
	.60 Coatings on a paper base	lb.	50%	15%	
	.90 Waste and scrap	lb.	20%		
39.02.60	Vinyl acetate polymers and copolymers:				
	.10 Liquid or pasty	lb.	15%		
	.20 Blocks, lumps, powders and similar bulk forms	lb.	15%		
	.30 Monofil	lb.	20%		
	.40 Tubes, rods, sticks and profile shapes	lb.	20%		
	.45 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
	.47 Coatings on textile or other fibre fabrics	lb.	50%	20%	
	.50 Other plates, sheets, strip, film and foil	lb.	20%		
	.90 Waste and scrap	lb.	20%		
39.02.70	Polyvinyl alcohol:				
	.10 Liquid or pasty	lb.	free		
	.20 Blocks, lumps, powders and similar bulk forms	lb.	free		
	.30 Monofil	lb.	20%		
	.40 Tubes, rods, sticks and profile shapes	lb.	20%		
	.45 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
	.47 Coatings on textile or other fibre fabrics	lb.	50%	20%	
	.50 Other plates, sheets, strip, film and foil	lb.	20%		
	.90 Waste and scrap	lb.	20%		
39.02.80	Polyacrylic and polymethacrylic derivatives; acrylomethacrylic copolymers:				
	.10 Liquid or pasty	lb.	15%		
	.20 Blocks, lumps, powders and similar bulk forms	lb.	free		
	.30 Tubes, rods, sticks and profile shapes	lb.	20%		
	.35 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
	.37 Coatings on textile or other fibre fabrics	lb.	50%	20%	
	.40 Other plastes, sheets, strip, film and foil	lb.	20%		
	.90 Other	lb.	20%		

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
39.02.90	Other:				
	.10 Liquid or pasty	lb.	free		
	.20 Blocks, lumps, powders and similar bulk forms	lb.	free		
	.30 Monofil	lb.	20%		
	.40 Tubes, rods, sticks and profile shapes	lb.	20%		
	.50 Vinyl chloride copolymers in plates, sheets, strip, film and foil, of a thickness not exceeding 0.009 in., printed	lb.	25% or 7c per sq. yd. less 40%		
	.51 Vinyl chloride copolymers in plates, sheets, strip, film and foil, of a thickness not exceeding 0.002 in., unprinted	lb.	free		
	.52 Vinyl chloride copolymers in plates, sheets, strip, film and foil, of a thickness exceeding 0.002 in. but not exceeding 0.009 in., unprinted	lb.	25% or 3½c per sq. yd. less 12½%		
	.53 Biaxially oriented polypropylene in plates, sheets, film and foil	lb.	free		
	.55 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
	.60 Coatings on textile or other fibre fabrics	lb.	50%	20%	
	.65 Other plates, sheets, strip, film and foil	lb.	20%		
	.90 Waste and scrap	lb.	20%		
39.03	**Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:**				
39.03.10	Regenerated cellulose film	lb.	free		
39.03.20	Printed sausage casings	lb.	10%		
39.03.25	Unprinted sausage casings	lb.	10%	free	
39.03.30	Nitrocellulose, unplasticised, dry or moist	lb.	free		
39.03.40	Cellulose esters (excluding nitrocellulose, unplasticised, dry or moist) in sheets, rods, tubes, blocks and similar primary forms	lb.	20%		
39.03.50	Vulcanised fibre	lb.	10%		
39.03.60	Methylcellulose, hydroxyethylcellulose and benzylcellulose	lb.	10%		
39.03.65	Carboxymethylcellulose	lb.	12c per lb. less the f.o.b. price and in addition 2½c per lb.		
39.03.70	Waste and scrap, including scrap films	lb.	20%		
39.03.75	Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
39.03.77	Cellulose coatings on textile or other fibre fabrics	lb.	50%	20%	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
39.03.80	Cellulose coatings on a paper base	lb.	50%	15%	
39.03.90	Other	lb.	10%		
39.04	**Hardened proteins (for example, hardened casein and hardened gelatin):**				
39.04.10	Printed sausage casings	lb.	10%		
39.04.20	Unprinted sausage casings	lb.	10%	free	
39.04.90	Other	lb.	20%		
39.05	**Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):**				
39.05.10	Run gums	lb.	free		
39.05.20	Ester gums	lb.	15%		
39.05.30	Chlorinated rubber in granules, flakes or powder	lb.	10%		
39.05.40	Rubber hydrochloride sheet of a thickness not exceeding 0.002 in.	lb.	free		
39.05.45	Rubber hydrochloride sheet of a thickness exceeding 0.002 in.	lb.	20%		
39.05.50	Prepared adhesives	lb.	20%		
39.05.90	Other	lb.	10%		
39.06	**Other high polymers, artificial resins and artificial plastic materials, including alginic acid and its salts and esters; linoxyn:**				
39.06.10	Artificial resins	lb.	free		
39.06.90	Other	lb.	10%		
39.07	**Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:**				
39.07.10	Articles of moulded or extruded material not provided for elsewhere under this heading:				
	.10 Seats for water closet pans	no.	25% or 75c each		
	.20 Table and kitchen utensils; toilet and sanitary articles (excluding seats for water closet pans)	no.	40%	25%	
	.30 Curl clips, hair clips and hair curlers	no.	15%		
	.35 Shoe trees	no.	free		
	.40 Bird identification rings	no.	free		
	.50 Coat hangers	no.	30%		
	.60 Caps, lids and stoppers	no.	5%		
	.70 Articles of personal adornment	no.	25%		
	.90 Other	no.	20%		
39.07.20	Articles of plates, sheets, strip, film and foil not provided for elsewhere under this heading:				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.10 Clothing and clothing accessories	no.	25%	15%	
	.20 Floor coverings	no.	20%		
	.30 Inflatable	no.	40%	25%	
	.90 Other	no.	20%		
39.07.25	Transmission belts	no.	5%		free (U.K.)
39.07.30	Conveyor belts (industrial)	no.	23%	3%	20% (U.K.)
39.07.35	Bags of regenerated cellulose film:				
	.10 Printed	no.	20%		
	.20 Not printed	no.	15%		
39.07.40	Bobbins, spools, cops, tubes and similar supports, for use on textile machinery; textile spinning cans	no.	5%	3%	free (U.K.)
39.07.45	Beads coated with pearl essence:				
	.10 Loose or provisionally strung or mounted into articles (excluding bracelets and necklaces) containing more than 24 individual pearls	lb.	50% or 520c per lb.	25%	
	.20 Bracelets and necklaces (the length of an article for duty purposes to be deemed to be the total length of the number of individual strings or rows comprising such article)	ft.	50% or 10c per ft.	25%	
	.90 Other	lb.	25%		
39.07.50	Beads not coated with pearl essence:				
	.10 Loose or provisionally strung	lb.	25% or 500c per 100 lb.	15% or 330c per 100 lb.	
	.90 Other	lb.	25%		
39.07.55	Printed sausage casings	lb.	10%		
39.07.56	Unprinted sausage casings	lb.	10%	free	
39.07.57	Capsules and tubular neckbands, for bottles and similar containers	lb.	5%		
39.07.60	Washers; anti-noise ear protectors	lb.	free		
39.07.65	Cinematograph film (raw), perforated		free		
39.07.70	Lampshades, diffusers, globes, bowls and similar articles		15%		
39.07.75	Fishing net floats	lb.	free		
39.07.80	Knitting needles; crochet needles		free		
39.07.85	Face shields for industrial workers	no.	5%	3%	free (U.K.)
39.07.87	Reflector lenses	no.	20% or ½c each		
39.07.90	Other		20%		

CHAPTER 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

NOTES:

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

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

   (a) Knitted or crocheted fabrics or articles thereof, elastic or rubberised (excluding transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabrics of heading No. 40.10); other elastic fabrics or articles thereof;

   (b) Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);

   (c) Woven textile fabrics (excluding the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:

      (i) Weighing not more than 1½ kilogrammes per square metre; or

      (ii) Weighing more than 1½ kilogrammes per square metre and containing more than 50 per cent by weight of textile material;

   and articles of those fabrics;

   (d) Felt impregnated or coated with rubber and containing more than 50 per cent by weight of textile material, and articles thereof;

   (e) Bonded fibre fabrics impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;

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

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

3. The following articles are also not covered by this Chapter:

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

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

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

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

   (e) Toys, games or sports requisites (excluding sports gloves and goods falling within heading No. 40.11) (Chapter 97); or

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

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

   (a) Unsaturated synthetic substances which can be irreversibly transformed into non thermoplastic substances by vulcanisation with sulphur, selenium or tellurium, and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce non-thermoplastic substances which, at a temperature between 15 and 20 degrees Centrigrade, 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 2 hours, to a length not greater than one and a half times their original length. Such substances include *cis*-polyisoprene, polybutadiene, polychlorobutadiene (GRM), polybutadiene-styrene (GRS), polychlorobutadiene-acrylonitrile (GRN), polybutadiene-acrylonitrile (GRA) and butyl rubber (GRI);

   (b) Thioplasts (GRP); and

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

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

   (a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents to accelerators, fillers or reinforcing agents, plasticisers, colouring matter (excluding colouring matter

added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified under heading No. 40.01 or 40.02 as the case may be;

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

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

6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceed 5 millimetres, is to be classified as strip, rod or profiled shapes, falling within heading N. 40.08

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

8. For the purposes of heading No. 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex. For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

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

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	SUB-CHAPTER I				
	RUBBER- RAW OR SIMPLY TREATED BEFORE COAGULATION				
40.01	**Natural rubber latex, whether or not with added synthetic rubber latex; prevulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums;**				
	rubber latex; prevulcanised natural rubber latex ..	lb.	free		
40.01.10	Natural rubber latex, whether or not with added .. synthetic rubber latex; prevulcanised natural rubber latex	lb.	free		
40.01.20	Crepe rubber soling sheet	lb.	5%		
40.01.20	Crepe rubber soling sheet	lb.	5%		
40.01.90	Other	lb.	free		
40.02	**Synthetic rubber latex; prevulcanised synthetic rubber latex; synthetic rubber; factice derived**				
40.02.10	Synthetic rubber latex; prevulcanised synthetic rubber latex	lb.	free		
40.02.30	Synthetic rubber:				
	.10 Polybutadiene-styrene	lb.	5c per lb.		
	.20 Polybutadiene	lb.	free		
	.30 Butyl rubber	lb.	free		

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.50 Polychlorobutadiene	lb.	free		
	.60 Polyisoprene rubber	lb.	free		
	.90 Other	lb.	free		
40.02.50	Factice derived from oils	lb.	free		
40.03	**Reclaimed rubber**	lb.	1c per lb.		
40.04	**Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber**	lb.	free		
	SUB-CHAPTER II UNVULCANISED RUBBER				
40.05	**Plates, sheets and strip, of unvulcanised natural or synthetic rubber (excluding smoked sheets and crepe sheets of heading No. 40.01 or 40.02); granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil)' in any form, of a kind known as masterbatch:**				
40.05.10	Masterbatches containing polybutadiene-styrene	lb.	5c per lb.		
40.05.90	Other	lb.	20%		
40.06	**Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile yarn, rings and discs)**	lb.	20%		
	SUB-CHAPTER III ARTICLES OF UNHARDENED VULCANISED RUBBER				
40.07	**Vulcanised rubber thread and cord, whether or not textile covered, and textile yarn covered or impregnated with vulcanised rubber:**				
40.07.10	Textile yarn covered or impregnated with rubber	lb.	10%		
40.07.90	Other	lb.	20%		
40.08	**Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:**				
40.08.10	Solid tyres (for wheels of all kinds) in the length or piece	lb.	250c per 100 lb.		166⅔c per 100 lb. (U.K.; Canada)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
40.08.90	Other	lb.	20%		
40.09	**Piping and tubing, of unhardened vulcanised rubber:**				
40.09.10	Garden hose, not armoured	lb.	17½% plus 62½c per 100 lb. or 415c per 100 lb.	12½% plus 62½c per 100 lb. or 332½c per 100 lb.	12½% or 270c per 100 lb. (U.K.; Canada)
40.09.20	Garden hose, armoured	lb.	17½% plus 42c per 100 lb. or 415c per 100 lb.	12½% plus 41⅔c per 100 lb. or 331⅓c per 100 lb.	12½% or 290c per 100 lb. (U.K.; Canada)
40.09.30	Suction hose, not armoured	lb.	20% or 585c per 100 lb.	15% or 500c per 100 lb.	
40.09.40	Suction hose, armoured	lb.	20% or 500c per 100 lb.	15% or 415c per 100 lb.	
40.09.50	Air hose and water hose (excluding garden hose), with an inside diameter not exceeding 3 in.:				
	.10 Not armoured	lb.	20% or 665c per 100 lb.	15% or 585c per 100 lb.	
	.20 Armoured	lb.	20% or 500c per 100 lb.	15% or 415c per 100 lb.	
40.09.60	Hydraulic brake hose, fitted, suitable for use with motor vehicles	lb.	30%		
40.09.90	Other	lb.	20% or 750c per 100 lb.	15% or 665c per 100 lb.	
40.10	**Transmission, conveyor or elevator belts or belting, of vulcanised rubber:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
40.10.10	Transmission belts or belting:				
	.10 Identifiable for use solely or principally with motor vehicles	lb.	20%		
	.90 Other	lb.	40%	25%	20% (U.K.)
40.10.20	Conveyor or elevator belts or belting, for industrial purposes:				
	.10 For mining purposes	lb.	25%		20% (U.K.)
	.20 For other industrial purposes	lb.	25%		22½% (U.K.)
40.10.90	Conveyor or elevator belts or belting, not being for industrial purposes	lb.	40%	27½%	20% (U.K.; Canada)
40.11	**Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:**				
40.11.10	Solid tyres	lb.	250c per 100 lb.		166⅔c per 100 lb. (U.K.; Canada)
40.11.20	Pneumatic tyres, tyre cases and inner tubes, suitable for use on aircraft	lb.	250c per 100 lb.		
40.11.30	Pneumatic tyres, tyre cases and inner tubes, suitable for use on pedal cycles	lb.	25% plus 167c per 100 lb. or 1082c per 100 lb.		25% or 915c per 100 lb. (U.K.; Canada)
40.11.40	Inner tubes suitable for use on motor cycles	lb.	1000c per 100 lb.		833⅓c per 100 lb. (U.K.; Canada)
40.11.50	Other inner tubes	lb.	1000c per 100 lb.		875c per 100 lb. (U.K.; Canada)
40.11.70	Other pneumatic tyres and tyre cases:				
	.10 Suitable only for retreading	lb.	833⅓c per 100 lb.		666⅔c per 100 lb. (U.K.; Canada)
	.90 Other	lb.	1000c per 100 lb.		833⅓c per 100 lb. (U.K.; Canada)
40.11.90	Other	lb.	20%		
40.12	**Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
40.12.10	Sheath contraceptives	no.	50% or 1½c each	20%	
40.12.20	Enemas and syringes:				
	.10 Syringes of a capacity not exceeding 8 fl. oz.	no.	20%		
	.90 Other	no.	free		
40.12.40	Hot water bottles	no.	20%		
40.12.50	Cushions (ring type) and other pneumatic articles for specialised nursing; oxygen bags, cannulae, vaporisers and other articles for the treatment or prevention of affections or diseases of the body (including earplugs)	no.	free		
40.12.90	Other	no.	20%		
40.13	**Articles of apparel and clothing accessories (including gloves), for all purposes, of unharened vulcanised rubber:**				
40.13.10	Belts	no.	15%		
40.13.20	Gloves, mittens and mitts:				
	.10 Specially designed for outdoor sports or games	pr.	15%	10%	
	.20 Specially reinforced or designed for the protection of industrial workers	pr.	20%		15% (U.K.)
	.90 Other	pr.	20%		
40.13.30	Articles of apparel	no.	15%		
40.13.90	Other	no.	20%		
40.14	**Other articles of unhardened vulcanised rubber:**				
40.14.10	Plugs for baths, sinks and wash-basins	no.	20%		
40.14.15	Castrating rings	no.	20%		
40.14.20	Cables for launching gliders	no.	free		
40.14.30	Collapsible containers of unhardened vulcanised rubber of a capacity of 120 cu. ft. or more	no.	free		
40.14.80	Identifiable as integral parts of industrial machinery	no.	free		
40.14.90	Other	no.	20%		

SUB-CHAPTER IV

HARDENED RUBBER
(EBONITE AND VULCANITE);
ARTICLES OF HARDENED RUBBER

40.15	**Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:**				
40.15.10	Expanded hardened rubber	lb.	free		
40.15.20	Electrical insulating material (excluding expanded rubber)	lb.	5%		free (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
40.15.90	Other	lb.	20%		
40.16	**Articles of hardened rubber (ebonite and vulcanite)**	lb.	20%		

SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINS (EXCLUDING FURSKINS) AND LEATHER

NOTES:

1. This Chapter does not cover the following:
   (*a*) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06);
   (*b*) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or
   (*c*) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified under heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo)' of equine animals, of sheep and lambs (excluding Persian, Astrakhan, Karakul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.
2. Throughout this Schedule the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41.10.
3. For the purposes of classification of bovine hides according to weight, the average weight per hide shall be taken: Provided that if, in the case of dried or dry salted hides, any hide in a consignment exceeds 25 lb. in weight, or in the case of fresh, wet salted, limed or pickled hides, any hide in a consignment exceeds 50 lb. in weight, the weight of each hide in such consignment shall be taken separately.
4. Throughout this Chapter the expression "fresh splits" is to be taken to mean that portion of a hide or skin or of leather, remaining after the hairgrowing or grain surface has been removed.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
41.01	**Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool:**				
41.01.10	Bovine hides identifiable as calfskins	lb.	free		
41.01.20	Bovine hides (excluding calfskins), dry salted or dried, exceeding a net weight of 22 lb. each	lb.	20%		
41.01.25	Bovine hides (excluding calfskins), fresh, wet salted, pickled or limed, exceeding a net weight of 48 lb. each	lb.	20%		
41.01.30	Other bovine hides	lb.	free		
41.01.35	Equine hides	lb.	free		
41.01.41	Skins of goats or kids	lb.	free		
41.01.50	Skins of sheep or lambs (with the wool on)	lb.	free		
41.01.60	Skins of sheep or lambs (without the wool on)	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
41.01.90	Other	lb.	free		
41.02	**Bovine cattle leather (including buffalo leather) and equine leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08):**				
41.02.10	Sole leather (excluding flesh splits)	lb.	20% or 5c per lb.		
41.02.20	Flesh splits	sq. ft.	12c per sq. ft. less 50% with a maximum of 20%		
41.02.30	White leather (excluding flesh splits) with a suede, velour or velvet finish	sq. ft.	free		
41.02.40	Calf leather:				
	.10 Less than 18 sq. ft. per skin	sq. ft.	free		
	.90 Other	sq. ft.	24c per sq. ft. less 60% with a maximum of 20%		
41.02.90	Other	sq. ft.	24c per sq. ft. less 60% with a maximum of 20%		
41.03	**Sheep and lamb skin leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08)**	sq. ft.	6c per sq. ft. less 35% with a maximum of 20%		
41.04	**Goat and kid skin leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08):**				
41.04.10	Glace leather	sq. ft.	free		
41.04.20	Suede leather	sq. ft.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
41.04.90	Other	sq. ft.	8c per sq. ft. less 35% with a maximum of 20%		
41.05	**Other kinds of leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08):**				
41.05.10	Reptile, fish, frog, toad, bird, seal, kangaroo, antelope and deer leathers	lb.	free		
41.05.20	Hog and pig leathers	lb.	free		
41.05.90	Other	lb.	20% or 5c per lb.		
41.06	**Chamois-dressed leather**	lb.	20%		
41.07	**Parchment-dressed leather**	lb.	20% or 5c per lb		
41.08	**Patent leather and imitation patent leather; metallised leather:**				
41.08.10	Patent leather	sq. ft.	free		
41.08.20	Imitation patent leather	sq. ft.	free		
41.08.30	Metallised leather	sq. ft.	free		
41.09	**Parings and other waste, of leather or of composition leather or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour**	lb.	free		
41.10	**Composition leather with a basis of leather or of leather fibre, in slabs, in sheets or in rolls**	lb.	free		

CHAPTER 42

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

NOTES:

1. This Chapter does not cover the following:

   (*a*) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);

   (*b*) Articles of apparel and clothing accessories (excluding gloves), lined with furskin or with artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);

   (*c*) String or net bags of Section XI;

(*d*) Articles falling within Chapter 64;

(*e*) Headgear or parts thereof falling within Chapter 65;

(*f*) Whips, riding-crops or other articles of heading No. 66.02;

(*g*) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);

(*h*) Furniture or parts of furniture (Chapter 94);

(*ij*) Toys, games or sports requisites of Chapter 97; or

(*k*) Buttons, studs, cuff-links, press-fasteners (including snap-fasteners and press-studs), and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

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

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

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
42.01	**Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots) for any kind of animal**	lb.	25%		
42.02	**Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:**				
42.02.10	Ladies' handbags	no.	30%	25%	
42.02.20	Tobacco-pouches, cigarette-cases, cigar-cases, pipe-cases and other tobacconists' ware	no.	20%		
42.02.30	Golf club bags	no.	30% or 300c each	25% or 200c each	
42.02.90	Other	no.	25%		
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather:**				
42.03.10	Gloves, mittens and mitts:				
	.10 Specially designed for outdoor sports or games	pr.	15%	10%	
	.20 Specially designed for indoor sports or games	pr.	15%		
	.30 Specially reinforced or designed for the protection of industrial workers	pr.	20%		15% (U.K.)
	.90 Other	pr.	35% or 60c per pr.	25% or 40c per pr.	
42.03.20	Articles of apparel	no.	30%		
42.03.90	Other	no.	25%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
42.04	**Articles of leather or of composition leather of a kind used in machinery or in mechanical appliances or for industrial purposes:**				
42.04.10	Transmission belts and belting	lb.	5%		free (U.K.)
42.04.20	Conveyor belts and belting and conveyor buckets:				
	.10 For mining purposes	lb.	5%		free (U.K.)
	.20 For other industrial purposes	lb.	5%	3%	free (U.K.)
42.04.40	Conveyor belts and belting and conveyor buckets, *not* for industrial purposes	lb.	7%		free (U.K.; Canada)
42.04.50	Pickers, heald straps, gears, cylinder sleeves and other articles for use in industrial machinery	lb.	free		
42.04.70	Rawhide hammers and other tools for mechanics or artisans	lb.	3%		free (U.K.; Canada)
42.04.90	Other	lb.	25%		
42.05	**Other articles of leather or of composition leather:**				
42.05.10	*Welting and randing*	lb.	20%		
42.05.20	Blotting-pads and other stationery	lb.	20%	–	
42.05.90	Other	lb.	25%		
42.06	**Articles made from gut (excluding silkworm gut), from goldbeater's skin, from bladders or from tendons:**				
42.06.10	Transmission belts and belting	lb.	5%		free (U.K.)
42.06.90	Other (including strings of gut)	lb.	20%		

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES:

1. Throughout this Schedule references to furskins, excluding raw furskins of heading No. 43.01, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.
2. This Chapter does not cover the following:
   (*a*) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01;
   (*b*) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (see Note 1 (*c*) to that Chapter);
   (*c*) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);
   (*d*) Articles falling within Chapter 64;
   (*e*) Headgear or parts thereof falling within Chapter 65; or
   (*f*) Toys, games or sports requisites of Chapter 97.

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

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

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

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
43.01	**Raw furskins**	lb.	free		
43.02	**Furskins, tanned or dressed (including furskins assembled in plates, crosses and similar forms); pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated):**				
43.02.10	In the single original pelt	lb.	15%		
43.02.20	Plates, crosses and similar forms	lb.	20%		
43.02.90	Other	lb.	15%		
43.03	**Articles of furskin:**				
43.03.10	Articles of apparel, muffs and clothing accessories	no.	33⅓%		
43.03.20	Trunks, suit-cases, hat-boxes, travelling-bags, rucksacks, shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers:				
	.10 Ladies' handbags	no.	30%	25%	
	.20 Tobacco-pouches, cigarette-cases, cigar-cases, pipe-cases and other tobacconists' ware	no.	20%		
	.30 Golf club bags	no.	30% or 300c each	25% or 200c each	
	.90 Other	no.	20%		
43.04	**Artificial fur and articles made thereof:**				
43.04.10	Artificial fur	lb.	20%		
43.04.20	Handbags	no.	30%	25%	
43.04.30	Articles of apparel	no.	25%		
43.04.90	Other	no.	20%		

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

NOTES:

1. This Chapter does not cover the following:
   (*a*) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07);
   (*b*) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01);
   (*c*) Activated charcoal (heading No. 38.03);
   (*d*) Articles falling within Chapter 46;
   (*e*) Footwear or parts thereof falling within Chapter 64;
   (*f*) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
   (*g*) Goods falling within heading No. 68.09;
   (*h*) Imitation jewellery falling within heading No. 71.16;
   (*ij*) Goods falling within Section XVII (for example, wheelwrights' wares);
   (*k*) Goods falling within Chapter 91 (for example, clocks and clock cases);
   (*l*) Musical instruments or parts thereof (Chapter 92);
   (*m*) Parts of firearms (heading No. 93.06);
   (*n*) Furniture or parts thereof falling within Chapter 94;
   (*o*) Toys, games or sports requisites or other articles falling within Chapter 97; or
   (*p*) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.
2. Unless the context otherwise indicates, articles of wood, imported disassembled or un-assembled, are together with any accessories or parts of glass, of marble or of other material, to be classified as such articles, provided the components are imported at the same time.
3. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers 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.
4. Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.
5. Heading No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

I	Tariff Heading	II	III	IV	V
		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
44.01	**Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust**	lb.	free		
44.02	**Wood charcoal (including shell and nut charcoal), agglomerated or not**	lb.	free		
44.03	**Wood in the rough, whether or not stripped of its bark or merely roughed down:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
44.03.10	Pulpwood of coniferous species:				
	.10 With a f.o.b. price plus insurance and freight per cu. ft. not exceeding 90c	cu. ft.	1500c per 100 cu. ft.		1455c per 100 cu. ft. (Canada)
	.90 Other	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.	free (Canada)
44.03.20	Pulpwood of other species	cu. ft.	3%	2%	free (U.K.; Canada)
44.03.30	Saw logs and veneer logs, of coniferous species:				
	.10 With a f.o.b. price plus insurance and freight per cu. ft. not exceeding 90c	cu. ft.	1500c per 100 cu. ft.		1455c per 100 cu. ft. (Canada)
	.90 Other	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.	free (Canada)
44.03.40	Saw logs and veneer logs, of other species	cu. ft.	3%	2%	free (U.K.; Canada)
44.03.50	Pitprops of coniferous species:				
	.10 With a f.o.b. price plus insurance and freight per cu. ft. not exceeding 90c	cu. ft.	1500c per 100 cu. ft.		1455c per 100 cu. ft. (Canada)
	.90 Other	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.	free (Canada)
44.03.60	Pitprops of other species	cu. ft.	3%	2%	free (U.K.; Canada)
44.03.80	Other kinds of timber of coniferous species:				
	.10 With a f.o.b. price plus insurance and freight per cu. ft. not exceeding 90c	cu. ft.	1500c per 100 cu. ft.		1455c per 100 cu. ft. (Canada)
	.90 Other	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.	free (Canada)
44.03.90	Other	cu. ft.	3%	2%	free (U.K.; Canada)
44.04	**Wood, roughly squared or half-squared, but not further manufactured:**				
44.04.10	Of coniferous species:				
	.10 With a f.o.b. price plus insurance and freight per cu. ft. not exceeding 90c	cu. ft.	1500c per 100 cu. ft.		1455c per 100 cu. ft. (Canada)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.90 Other	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.	free (Canada)
44.04.90	Of other species	cu. ft.	3%	2%	free (U.K.; Canada)
44.05	**Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 millimetres:**				
44.05.10	Of coniferous species:				
	.10 With a f.o.b. price plus insurance and freight per cu. ft. not exceeding 90c	cu. ft.	1500c per 100 cu. ft.		1455c per 100 cu. ft. (Canada)
	.90 Other	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.	free (Canada)
44.05.90	Of other species	cu. ft.	3%	2%	free (U.K.; Canada)
44.06	**Wood paving blocks**	cu. ft.	20%		
44.07	**Railway or tramway sleepers of wood**	cu. ft.	3%	free	
44.08	**Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn**	cu. ft.	free		
44.09	**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids:**				
44.09.10	Pegwood for making boot and shoe pegs	lb.	free		
44.09.90	Other	lb.	20%		
44.10	**Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like**	lb.	20%		
44.11	**Drawn wood; match splints; wooden pegs or pins for footwear:**				
44.11.10	Pegwood and wooden pegs or pins, for footwear	lb.	free		
44.11.20	Drawn wood (excluding pegwood)	lb.	20%		
44.11.30	Match splints	lb.	10%		
44.12	**Wood wool and wood flour**	lb.	free		
44.13	**Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
44.13.10	Of coniferous species:				
	.10 Ceiling boards and flooring boards	cu. ft.	3%		
	.20 Parquet or wood block flooring, not assembled	cu. ft.	3%		
	.90 Other	cu. ft.	20%		
44.13.20	Of other species:				
	.10 Ceiling boards and flooring boards	cu. ft.	3%		
	.20 Parquet or wood block flooring, not assembled	cu. ft.	3%		
	.90 Other	cu. ft.	20%		
44.14	**Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 millimetres; veneer sheets and sheets for plywood, of a thickness not exceeding 5 millimetres:**				
44.14.10	Veneer sheets:				
	.10 Of a thickness less than 1 mm.	cu. ft.	15%		12% (U.K.; Canada)
	.90 Other	cu. ft.	3%		free (U.K.; Canada)
44.14.20	Of coniferous species (excluding veneer sheets)	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.	free (Canada)
44.14.90	Other	cu. ft.	3%	2%	free (U.K.; Canada)
44.15	**Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:**				
44.15.10	Plywood of a thickness not exceeding 4 mm. of alder or birch wood	cu. ft.	20% or 80c per cu. ft.		
44.15.20	Other plywood	cu. ft.	35% or 120c per cu. ft.	25% or 30c per cu. ft.	
44.15.90	Other	cu. ft.	20%		
44.16	**Cellular wood panels, whether or not faced with base metal**	cu. ft.	20%		
44.17	**"Improved" wood, in sheets, blocks or the like**	cu. ft.	20%		
44.18	**Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like**	cu. ft.	20%		
44.19	**Wooden beadings and mouldings, including moulded skirting and other moulded boards**	cu. ft.	20%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
44.20	**Wooden picture frames, photograph frames, mirror frames and the like**	no.	20%		
44.21	**Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, unassembled or partly assembled:**				
44.21.10	Unassembled or partly assembled	cu. ft.	20% or 600c per 165 cu. ft.		
44.21.20	Fruit punnets	no.	free		
44.21.90	Other	no.	20%		
44.22	**Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood (excluding staves falling within heading No. 44.08):**				
44.22.10	Vats for the manufacture of wine	lb.	free		
44.22.20	Casks and barrels:				
	.10 Of a capacity of 40 gal. or more	lb.	free		
	.20 Of a capacity of less than 40 gal.	lb.	20%	15%	
44.22.40	Split or quarter sawn headings for casks and vats	lb.	free		
44.22.90	Other coopers' products	lb.	20%		
44.23	**Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):**				
44.23.10	Assembled parquet flooring panels	lb.	3%		
44.23.20	Prefabricated and sectional buildings	lb.	20%		
44.23.30	Window and door frames	lb.	25%	20%	
44.23.90	Other	lb.	25%		
44.24	**Household utensils of wood:**				
44.24.10	Clothes pegs	no.	20%		
44.24.90	Other	no.	20%		
44.25	**Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:**				
44.25.10	Tools of a kind used in agriculture	no.	free		
44.25.15	Other tools	no.	5%		
44.25.20	Tool bodies	no.	3%		free (U.K.; Canada)
44.25.30	Tool handles	no.	25%		
44.25.40	Broom and brush bodies and handles (excluding paint brush handles)	no.	25%		
44.25.50	Paint brush handles	no.	15%		
44.25.80	Boot and shoe lasts and trees	no.	free		
44.26	**Spools, cops, bobbins, sewing thread reels and the like, of turned wood:**				
44.26.10	Of a kind used with textile machinery	no.	5%	3%	free (U.K.)

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
44.26.90	Other	no.	20%		
44.27	**Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarrette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:**				
44.27.10	Lighting fittings and parts thereof:				
	.10 Standard lamps, table lamps, and other portable electric lamps	no.	15%		
	.90 Other	no.	15%		10% (U.K.)
44.27.30	Bathroom cabinets, hat-racks and other furniture; parts thereof	no.	25%		
44.27.40	Ash trays, tobacco jars, pipe stands and other tobacconists' ware; parts thereof	no.	20%		
44.27.60	Rings, bracelets, brooches, earrings and other articles of personal adornment; parts thereof	no.	25%		
44.27.70	Pen trays, ink stands, pencil-boxes, stationery cases and the like; parts thereof	no.	20%		
44.27.80	Containers for musical instruments, for cutlery, for scientific instruments and the like; parts thereof	no.	25%		
44.27.90	Other	no.	20%		
44.28	**Other articles of wood:**				
44.28.10	Shoe splines	no.	free		
44.28.15	Dairy appliances	no.	free		
44.28.20	Beehives and wooden sections thereof	no.	free		
44.28.30	Ice chests	no.	25%		20% (Canada)
44.28.40	Venetian blinds	no.	25%		
44.28.45	Dowel pins	no.	25%		
44.28.50	Seats for water closet pans	no.	25% or 75c each		
44.28.60	Saddle trees	no.	free		
44.28.70	Shingles	cu. ft.	30%		20% (Canada)
44.28.80	Clothes hangers	no.	30%		
44.28.85	Trunks, suit-cases, hat-boxes and the like	no.	25%		
44.28.90	Other	no.	20%		

CHAPTER 45

CORK AND ARTICLES OF CORK

NOTES:

1. This Chapter does not cover the following:.
   (*a*) Footwear or parts of footwear falling within Chapter 64;
   (*b*) Headgear or parts of headgear falling within Chapter 65; or
   (*c*) Toys, games or sports requisites (Chapter 97).
2. Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

I Tariff Heading		II Statistical Unit	III IV Rate of Duty General	M.F.N.	V Preferential
45.01	**Natural cork, unworked, crushed, granulated or ground; waste cork**	lb.	free		
45.02	**Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)**	lb.	free		
45.03	**Articles of natural cork:**				
45.03.10	Corks or stoppers of cork only; floats for fishing nets; lifebuoys and lifebelts	lb.	free		
45.03.20	Corks or stoppers (excluding those of cork only)	lb.	5%		
45.03.30	Washers	lb.	free		
45.03.90	Other	lb.	15%		
45.04	**Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:**				
45.04.10	In blocks, plates, sheets or strips	lb.	free		
45.04.20	Floats for fishing nets; lifebuoys and lifebelts	lb.	free		
45.04.30	Packing (moulded or shaped) for internal combustion engines; washers	lb.	free		
45.04.60	Floor tiles	lb.	10%		
45.04.90	Other	lb.	15%		

CHAPTER 46

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

NOTES:

1. In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.
2. This Chapter does not cover the following:
   (*a*) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04);
   (*b*) Footwear or headgear or parts thereof falling within Chapter 64 or 65;
   (*c*) Vehicles and bodies for vehicles, of basketware (Chapter 87); or

(*d*) Furniture or parts thereof (Chapter 94).

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
46.01	**Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips:**				
46.01.10	Millinery and other braids	lb.	45%	30%	
46.01.90	Other	lb.	20%		
46.02	**Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles**	lb.	20%		
46.03	**Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah:**				
46.03.10	Ladies' handbags	no.	30%	25%	
46.03.90	Other	no.	20%		

SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

PAPER-MAKING MATERIAL

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
47.01	**Pulp derived by mechanical or chemical means from any fibrous vegetable material:**				
47.01.10	Mechanical wood pulp	lb.	free		
47.01.20	Chemical wood pulp (dissolving grades)	lb.	free		
47.01.30	Soda wood pulp and sulphate wood pulp, unbleached	lb.	free		
47.01.40	Soda wood pulp and sulphate wood pulp, bleached (excluding dissolving grades)	lb.	free		
47.01.50	Sulphite wood pulp, unbleached	lb.	free		
47.01.60	Sulphite wood pulp, bleached (excluding dissolving grades)	lb.	free		
47.01.70	Semi-chemical wood pulp	lb.	free		
47.01.90	Pulp (excluding wood pulp)	lb.	20%		
47.02	**Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making**	lb.	free		

CHAPTER 48

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

NOTES:

1. This Chapter does not cover the following:
   (*a*) Stamping foils of heading No. 32.09;
   (*b*) Perfume and cosmetic papers (heading No. 33.06);
   (*c*) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05);
   (*d*) Paper or paperboard, sensitised (heading No. 37.03);
   (*e*) Paper-reinforced stratified plastic sheeting (headings Nos. 39.01 to 39.06), or vulcanised fibre (heading No. 39.03), or articles of such materials (heading No. 39.07);
   (*f*) Goods falling within heading No. 42.02 (for example, travel goods);
   (*g*) Articles falling within any heading in Chapter 46 (manufactures of plaiting materials);
   (*h*) Paper yarn or textile articles of paper yarn (Section XI);
   (*ij*) Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified under heading No. 48.07);
   (*k*) Paper-backed metal foil (Section XV);
   (*l*) Perforated paper or paperboard for musical instruments (heading No. 92.10); or
   (*m*) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).
2. Subject to the provisions of Note 3, headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing (including false water-marking) and also to paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.
3. Paper or paperboard answering to a description in two or more of the headings Nos. 48.01 to 48.07 is to be classified under that heading which in order of numbering occurs latest.
4. Headings Nos. 48.01 to 48.07 are to be taken not to apply to paper, paperboard or cellulose wadding:
   (*a*) In strips or rolls of a width not exceeding 15 centimetres; or
   (*b*) In rectangular sheets (unfolded if necessary) of which no side exceeds 36 centimetres; or
   (*c*) Cut into shapes other than rectangular shapes.

   Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, under heading No. 48.02.
5. For the purposes of heading No. 48.11, "wallpaper" and "lincrusta" are to be taken to apply only to:
   (*a*) Paper in rolls, suitable for wall or ceiling decoration, being:
      (i) Paper with one or with two margins, with or without guide marks; or
      (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 centimetres;
   (*b*) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.
6. Heading No. 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or in packets, but not to the articles mentioned in Note 7.
7. Heading No. 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N	Preferential
	SUB-CHAPTER I				
	PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS				
48.01	**Paper and paperboard (including cellulose wadding), machine-made, in rolls or in sheets:**				
48.01.10	Blotting paper; stereo blotting paper	lb.	free		
48.01.20	Tissue paper (excluding cigarette paper), with a basis weight per sq. m. of less than 35 grm., of a kind used for wrapping paper, toilet paper, serviettes, handkerchiefs, facial tissues and doilies	lb.	15%		
48.01.25	Other tissue paper (excluding cigarette paper); cellulose wadding	lb.	free		
48.01.30	Cigarette paper	lb.	free		
48.01.40	Newsprint paper, being paper containing not less than 70 per cent of mechanical wood pulp (percentage of the fibrous content) and of a weight per sq. m. of not less than 48 grm. but not more than 62 grm. and having a water absorbency per sq. m. of not less than 45 grm. when tested by the one minute Cobb method	lb.	5%		free (U.K.; Canada)
48.01.51	Kraft paper and paperboard, with a basis weight per sq. m. of 150 grm. or more and with a burst factor .. exceeding 22	lb.	5000c per 2000 lb. less 40 per cent of the f.o.b. price with a minimum of 10%		
48.01.55	Other kraft paper and paperboard	lb.	10% plus 1040c per 2000 lb.		
48.01.60	Imitation kraft and semi-chemical paper and paperboard, with a basis weight per sq. m. of less than 35 grm.	lb.	15%		
48.01.61	Imitation kraft and semi-chemical paper and paperboard, with a basis weight per sq. m. of 150 grm. or .. more and with a burst factor exceeding 22	lb.	5000c per 2000 lb. less 40 per cent of the f.o.b. price with a minimum of 10%		
48.01.65	Other imitation kraft and semi-chemical paper and .. paperboard	lb.	10% plus 1040c per 2000 lb.		

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
48.01.70	Wrapping paper and paperboard, with a basis weight per sq. m. of not less than 35 grm., not elsewhere enumerated under this heading	lb.	10% plus 1040c per 2000 lb.		
48.01.80	Printing paper (excluding newsprint paper) and writing paper, with a basis weight per sq. m. not exceeding 250 grm., being paper of a kind suitable for printing or writing:				
	.10 Containing 60 per cent or more mechanical wood pulp (percentage of the fibrous content)	lb.	free		
	.80 Other, of a f.o.b. price per 2000 lb. not exceeding R240	lb.	1665c per 2000 lb. with a maximum of 15%		
	.90 Other	lb.	15% free		
48.01.85	With a basis weight per sq. m. not exceeding 200 grm. and containing 60 per cent or more mechanical wood pulp (percentage of the fibrous content), not elsewhere enumerated under this heading	lb.	free		
48.01.90	Other, with a basis weight per sq. m. not exceeding 230 grm. and with a f.o.b. price per 2000 lb.:				
	.10 Not exceeding R240	lb.	1665c per 2000 lb. with a maximum of 15%		
	.20 Exceeding R240	lb.	free		
48.01.95	Other, with a basis weight per sq. m. exceeding 250 grm. and with a value for duty purposes per 2000 lb.:				
	.10 Not exceeding R80	lb.	15%		
	.20 Exceeding R80 but not exceeding R160	lb.	10%		
	.30 Exceeding R160	lb.	free		
48.02	**Paper and paperboard, hand-made**	lb.	free		
48.03	**Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets**	lb.	free		
48.04	**Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:**				
48.04.10	Kraft paper and paperboard	lb.	10% plus 1040c per 2000 lb.		

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
48.04.90	Other	lb.	free		
48.05	**Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:**				
48.05.10	Kraft paper and paperboard	lb.	10% plus 1040c per 2000 lb.		
48.05.15	Creped paper with a basis weight per sq. m. not exceeding 60 grm.	lb.	15%		
48.05.20	Crinkled tissue paper of a kind used for decorative purposes	lb.	15% or 5c per lb.		
48.05.25	Other tissue paper, with a basis weight per sq. m. of less than 35 grm., of a kind used for wrapping paper, toilet paper, serviettes, handkerchiefs, facial tissues and doilies	lb.	15%		
48.05.30	Other tissue paper; cellulose wadding	lb.	free		
48.05.40	Paper with a linen finish	lb.	free		
48.05.50	Greaseproof paper and paperboard, and imitations thereof and glazed transparent paper	lb.	free		
48.05.90	Other, with a basis weight per sq. m. not exceeding 250 grm. and with a f.o.b. price per 2000 lb. not exceeding R240	lb.	1665c per 2000 lb. with a maximum of 15%		
48.05.93	Other, with a basis weight per sq. m. exceeding 250 grm. and with a value for duty purposes per 2000 lb.:				
	.10 Not exceeding R80	lb.	15%		
	.20 Exceeding R80 but not exceeding R160	lb.	10%		
	.30 Exceeding R160	lb.	free		
48.05.99	Other	lb.	free		
48.06	**Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets:**				
48.06.10	Bottle tissue paper, lined	lb.	free		
48.06.90	Other	lb.	20% or 5c per lb.		
48.07	**Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:**				
48.07.10	Carbon paper; lithographic transfer paper	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
48.07.15	Blotting paper; graphitised paper	lb.	free		
48.07.20	Oiled paper (excluding tracing paper)	lb.	free		
48.07.25	Waxed paper, whether or not printed	lb.	15%		
48.07.30	Tracing paper	lb.	15%	7½%	
48.07.35	Gummed paper	lb.	15%		
48.07.40	Pressure-sensitive paper	lb.	15%		
48.07.45	Wrapping paper and paperboard, printed or designed, unwaxed	lb.	20% or 5c per lb.		
48.07.50	Paper coated with metal powder; flint glazed paper	lb.	free		
48.07.60	Printed or designed, of a kind commonly used as lining for trunks, suitcases and similar articles	lb.	20% or 2½c per lb.		
48.07.65	Shelfpaper, printed or designed	lb.	20% or 5c per lb.		
48.07.70	Cheque paper, printed	lb.	7½%		
48.07.75	Damp course and similar bitumen impregnated felt paper	lb.	20%		
48.07.80	Agricultural mulching paper	lb.	free		
48.07.85	Printing paper and writing paper, with a basis weight per sq. m. not exceeding 250 grm., being paper of a kind suitable for printing or writing:				
	.10 Containing 60 per cent or more mechanical wood pulp (percentage of the fibrous content)	lb.	free		
	.80 Other, of a f.o.b. price per 2000 lb. not exceeding R240	lb.	1665c per 2000 lb. with a maximum of 15%		
	.90 Other	lb.	free		
48.07.90	Other, with a basis weight per sq. m. not exceeding 250 grm. and with a f.o.b. price per 2000 lb. not exceeding R240	lb.	1665c per 2000 lb. with a maximum of 15%		
48.07.95	Other, with a basis weight per sq. m. exceeding 250 grm. and with a value for duty purposes per 2000 lb.:				
	.10 Not exceeding R80	lb.	15%		
	.20 Exceeding R80 but not exceeding R160	lb.	10%		
	.30 Exceeding R160	lb.	free		
48.07.99	Other	lb.	free		

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
48.08	**Filter blocks, slabs and plates, of paper pulp** ..				free (U.K.)
48.09	**Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders:**				
48.09.10	Hardboard	sq. ft.	7½% or 350c per 1000 sq. ft.		
48.09.90	Other	sq. ft.	7½% or 350c per 1000 sq. ft.		
	SUB-CHAPTER II				
	PAPER AND PAPERBOARD, CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD				
48.10	**Cigarette paper, cut to size, whether or not in the form of booklets or tubes:**				
48.10.10	In the form of booklets, tubes or other retail packings	lb.	20%	15%	
48.10.90	Other	lb.	free		
48.11	**Wallpaper and lincrusta; window transparencies of paper:**				
48.11.10	Wallpaper.	lb.	10%		
48.11.20	Lincrusta	lb.	20%		
48.11.30	Window transparencies of paper	lb.	20%		
48.12	**Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound** ..	sq. yd.	20% or 5c per sq. yd.		
48.13	**Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes:**				
48.13.10	Duplicator stencils (excluding addressing stencils) ..	lb.	10%		
48.13.90	Other	lb.	free		
48.14	**Writing blocks, envelopes, letter-cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery**	lb.	20% or 5c per lb.		
48.15	**Other paper and paperboard, cut to size or shape:**				
48.15.10	Monotype paper, in rolls, with perforated edges ..	lb.	free		
48.15.20	Filter papers of a type used on industrial filters	lb.	5%		free (U.K.)
48.15.25	Filter papers not of a type used on industrial filters ..	lb.	10%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
48.15.30	Toilet paper	lb.	20%		
48.15.40	Masking tape and other pressure-sensitive paper tape	lb.	15%		
48.15.45	Gummed paper	lb.	15%		
48.15.50	Printed paper and paperboard, *not* elsewhere enumerated under this heading	lb.	20% or 5c per lb.		
48.15.60	Blotting paper; greaseproof paper	lb.	free		
48.15.90	Other	lb.	20%		
48.16	**Boxes, bags and other packing containers, of paper or paperboard:**				
48.16.10	Seed packets, pictorial	lb.	free		
48.16.20	Bags (excluding pictorial seed packets) of kraft, imitation kraft or semi-chemical paper:				
	.10 Printed	lb.	2½c per lb. with a minimum of 20% and maximum of 30%		
	.20 Not printed	lb.	15% or 2½c per lb.		
48.16.30	Other bags:				
	.10 Printed	lb.	20%		
	.20 Not printed	lb.	15%		
48.16.90	Other	lb.	20%		
48.17	**Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like**	lb.	20%		
48.18	**Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery (excluding box files) of paper or paperboard; sample and other albums and book covers, of paper or paperboard:**				
48.18.10	Loose-leaf covers and binders; letter or document files, in book or folder form	lb.	20%		
48.18.20	Diaries	lb.	20% or 5c per lb.		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
48.18.40	Registers, account books, exercise books (excluding letter copying books), note books, memorandum blocks, order books, receipt books and other printed stationery in the form of bound books or blocks	lb.	20% or 5c per lb.		
48.18.90	Other	lb.	20% or 5c per lb.		
48.19	**Paper or paperboard labels, whether or not printed or gummed:**				
48.19.10	Printed	lb.	20% or 5c per lb.		
48.19.90	Other	lb.	20%		
48.20	**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):**				
48.20.10	Of a kind used on textile machinery	lb.	5%	3%	free (U.K.)
48.20.90	Other	lb.	20%		
48.21	**Other articles of paper pulp, paper, paperboard or cellulose wadding:**				
48.21.10	Doilies and mats:				
	.10 Printed or embossed or of lace paper	lb.	20% or 6c per lb.		
	.20 Not printed or embossed, or of paper other than lace paper	lb.	15% or 6c per lb.		
48.21.20	Serviettes and plates:				
	.10 Printed or embossed	lb.	20% or 5c per lb.		
	.20 Not printed or embossed	lb.	15% or 5c per lb.		
48.21.25	Cards, not printed, with a magnetic field, of a kind used with statistical and calculating machines	lb.	5%		
48.21.30	Cards (perforated) for use with Jacquard and similar textile machines; textile spinning cans	lb.	5%	3%	free (U.K.)
48.21.35	Sanitary napkins of cellulose wadding	lb.	15%		
48.21.40	Washers; peg material for boots and shoes; milk filter pads	lb.	free		
48.21.45	Sausage casings, unprinted	lb.	free		

I Tariff Heading		II Statistical	III	IV Rate of Duty	V
		Unit	General	M.F.N.	Preferential
48.21.50	Filter candles for use with industrial filters	lb.	5%		free (U.K.)
48.21.55	Lampshades	no.	15%		
48.21.60	Belt backing	yd.	12½c per doz. yds.		
48.21.70	Offset duplicating masters	lb.	free		
48.21.90	Other	lb.	20%		

CHAPTER 49

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

NOTES:

1. This Chapter does not cover the following:
   (*a*) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
   (*b*) Playing cards or other goods falling within any heading in Chapter 97; or
   (*c*) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding 100 years or other articles falling within any heading in Chapter 99.
2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.
3. Heading No. 49.01 is to be extended to apply to the following:
   (*a*) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
   (*b*) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
   (*c*) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

   However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.
4. Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.11.
5. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.
6. (i) For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manufscripts and typescripts.
   (ii) References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.
7. For the purposes of heading No. 49.09, the expression "picture postcards" means cards consisting essentially of illustrations and bearing printed indications of their use.

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
49.01	**Printed books, booklets, brochures, pamphlets and leaflets:**				
49.01.10	Braille books	lb.	free		
49.01.20	Books for young children; books consisting of picture stories	lb.	free		
49.01.30	Poetry books and books consisting of stage plays	lb.	free		
49.01.40	Directories, guide books, year books, Christmas annuals, and handbooks, all relating to Botswana	lb.	20% or 5c per lb.		
49.01.50	Soft covered fiction books and booklets, not bound in leather or substitutes therefore grained or treated to imitate leather	no.	5c each		
49.01.90	Other	lb.	free		
49.02	**Newspapers, journals and periodicals, whether or not illustrated:**				
49.02.10	Periodicals, fiction, consisting predominantly of a single complete novel or story, in a single issue	no.	5c each		
49.02.20	Holiday or special editions (or parts thereof) imported for issue with newspapers, journals or periodicals, published in Botswana	lb.	20% or 5c per lb.		
49.02.30	Newspapers or supplement editions or parts thereof (excluding religious publications or parts thereof), intended to be completed and published in Botswana	lb.	20% or 7½c per lb.		
49.02.90	Other	lb.	free		
49.03	**Children's picture books and painting books**	lb.	free		
49.04	**Music, printed or in manuscript, whether or not bound or illustrated**	lb.	free		
49.05	**Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)**	lb.	free		
49.06	**Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts (excluding music)**	lb.	free		
49.07	**Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; bank notes, stock, share and bond certificates and similar documents of title; cheque books:**				
49.07.10	Postage stamps, revenue stamps and banknotes	lb.	free		
49.07.90	Other	lb.	20% or 5c per lb.		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
49.08	**Transfers (decalcomanias)**	lb.	20% or 5c per lb.		
49.09	**Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings**	lb.	20%		
49.10	**Calendars of any kind, of paper or paperboard, including calendar blocks**	lb.	20%		
49.11	**Other printed matter, including printed pictures and photographs:**				
49.11.10	Photographs	lb.	20%		
49.11.20	Mottoes and texts, of religious subjects	lb.	free		
49.11.30	Christmas, birthday, greeting and similar cards . ..	lb.	20%		
49.11.40	Pictures	lb.	free		
49.11.50	Catalogues, price lists and trade publications of firms, or persons having no established place of business in Botswana or no representative holding stocks in Botswana	lb.	free		
49.11.60	Publications and other advertising matter relating to fairs, exhibitions and tourism in foreign countries	lb.	free		
49.11.80	Cut samples of cloth, leather, linoleum, wallpaper, .. carpets or plastic, in book form; colour cards	lb.	free		
49.11.90	Other	lb.	20% or 5c per lb.		

SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES:

1. This Section does not cover the following:
   (*a*) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
   (*b*) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), excluding straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
   (*c*) Vegetable materials falling within Chapter 14;
   (*d*) Asbestos (heading No. 25.24) or articles of asbestos (heading No. 68.13 or 68.14);
   (*e*) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);
   (*f*) Sensitised textile fabric (heading No. 37.03);
   (*g*) Monofil of which any cross-sectional dimension exceeds 1 millimetre and strip (artificial straw and the like) of a width exceeding 5 millimetres, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);
   (*h*) Woven textile fabrics, felt or bonded fibre fabrics, impregnated, coated, covered or laminated with rubber and articles thereof, falling within Chapter 40;

(*ij*) Skins with their wool or hair on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within heading No. 43.03 or 43.04;

(*k*) Articles falling within heading No. 42.01 or 42.02 (saddlery, harness, travel goods, haversacks, handbags and the like);

(*l*) Cellulose wadding (Chapter 48);

(*m*) Footwear or parts of footwear, gaiters or leggings or similar articles classified under Chapter 64;

(*n*) Headgear or parts thereof falling within Chapter 65;

(*o*) Hair nets of any kind (heading No. 65.05 or 67.04, as the case may be);

(*p*) Goods falling within Chapter 67;

(*q*) Abrasive-coated threads, cords or fabrics (heading No. 68.06);

(*r*) Glass fibre or articles of glass fibre, excluding embroidery with glass thread on visible ground of fabric (Chapter 70);

(*s*) Articles falling within Chapter 94 (furniture and bedding); or

(*t*) Articles falling within Chapter 97 (toys, games and sports requisites).

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

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

(*b*) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rules:

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

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

(c) Subject to the provisions of paragraph (B) (*a*) the weight of the constituents other than textile materials is not to be included in the weight of the goods.

(C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.

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

(*a*) Of silk, noil or other waste silk, or of man-made fibres described in Note 1 (*b*) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding 2 grammes per metre (18,000 denier);

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

(*c*) Of true hemp or of flax:

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

(ii) Not polished or glazed and of a weight exceeding 2 grammes per metre;

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

(*e*) Of other vegetable fibres, of a weight exceeding 2 grammes per metre; or

(*f*) Reinforced with metal.

(B) Exceptions:

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

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

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

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

(*e*) Chenille yarn and gimped yarn.

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

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

(i) 200 grammes in the case of flax and ramie;

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

(iii) 125 grammes in other cases;

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

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

(ii) 125 grammes 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 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or

(ii) 125 grammes in other cases.

(B) Exceptions:

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

(i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and

(ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 metres per kilogramme;

(*b*) Multiple or cabled yarn, unbleached:

(i) Of silk, noil or other waste silk, however put up; or

(ii) Of other textile material (excluding sheep's or lambs' wool or fine animal hair) in hanks or skeins;

(*c*) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 metres per kilogramme, measured multiple; and

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

(i) In cross-reeled hanks or skeins; or

(ii) Put up on supports indicating their use in the textile industry (for example, cops, twisting mill tubes, pirns, conical bobbins or spindles).

5. (*a*) For the purposes of heading No. 55.07, "gauze" fabric 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 the weft threads pass.

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

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

(*a*) Cut otherwise than into rectangles;

(*b*) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, tablecloths, scarf squares and blankets);

(*c*) Hemmed or with rolled edges (excluding fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;

(*d*) Cut to size and having undergone a process of drawn thread work;

(*e*) Assembled by sewing, gumming or otherwise (excluding fabrics consisting of two or more lengths of identical material joined end to end and fabrics composed of two or more fabrics assembled in layers, whether or not padded).

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

8. For the purposes of this Section:

(*a*) "Printed" means pattern or design (including novelty) printing other than with fugitive colours or dyes.

(*b*) The expression "count" as applied to yarns spun on the cotton system means the number of 840 yard hanks of yarn in one pound of yarn. In determining the count of any yarn, fractions in the resulting yarn number shall be disregarded.

(*c*) "Resultant count" means the equivalent single yarn count of a multiple or cabled yarn found by dividing the number of ends into the single yarn count number.

(*d*) "Dyed" includes piece dyed, mass dyed and any other form of dyeing.

9. Throughout this Section reference to percentage of textile materials is to be taken to mean percentage by weight.

10. No paragraph.

11. For the purposes of this Section fabrics with a plain, twill or sateen weave shall be deemed to relate to fabrics (excluding fabrics in which groups of more than two threads (double ends) appear in the warp or the weft, as single threads) which show on the entire surface (excluding selvedges) without a break in the continuity–

(*a*) one and the same plain, twill or sateen weave;

(*b*) two or more varieties of one of the said weaves (for example, twill fabrics with the twill in different directions); or

(*c*) two or more of the said weaves (for example, plain and sateen).

12. Fabrics "woven from yarns of different colours" include fabrics woven with yarns of different shades of the same colour.

13. When calculating the square yardage of fabrics specified in any tariff heading in any Chapter of this Section for any purpose, except for the calculation of the weight per square yard, the actual yardage of any such fabrics of a width of less than 30 inches but exceeding 30 centimetres shall be deemed to be the actual yardage of such fabrics at a width of 30 inches.

14. For the purposes of this Section the expression "poplin" means woven fabrics of silk, waste silk or noil silk, cotton or man-made fibres, with a weight per sq. yd. of less than 5 oz., containing single or plied yarn of a cotton count (in the unplied form) of 30's or finer and with a construction of 140 threads or more per sq. in., excluding:

(*a*) Fabrics containing 100 per cent cellulosic fibres (continuous);

(*b*) Fabrics containing 15 per cent or more wool or other animal hair;

(*c*) Fabrics in a twill or sateen weave, dyed black;

(*d*) Fabrics of a width not exceeding 33 in., whether plain or striped, specially designed for use as the distinctive traditional tribal dress of the tribes of Botswana;

(*e*) Fabrics of a value for duty purposes per sq. yd. exceeding 65c and of a weight per sq. yd. exceeding 4.5 oz., unprinted;

(*f*) Fabrics commonly known as haircloth;

(*g*) Fabrics stiffened with size or the like, commonly used for interlinings;

(*h*) Indigo blue discharge print fabrics.

15. For the purposes of this Section the expression "printed with scarf designs" means woven printed fabrics which are defined by pattern or which bear an indication in any manner where they should be cut for the purpose of hemming to form finished scarves, mufflers or stoles. Woven fabrics which merely need separation by cutting dividing threads and not requiring sewing or further fabrication are, however, excluded (heading No. 61.06).

CHAPTER 50

SILK AND WASTE SILK

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
50.01	**Silk-worm cocoons suitable for reeling**	lb.	20%		
50.02	**Raw silk (not thrown):**				
50.02.10	Unprocessed	lb.	free		
50.02.20	Processed	lb.	10%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
50.03	**Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)**	lb.	free		
50.04	**Silk yarn (excluding yarn of noil or other waste silk), not put up for retail sale:**				
50.04.10	Prepared sewing yarn	lb.	5%		
50.04.90	Other	lb.	10%		
50.05	**Yarn spun from silk waste (excluding noil), not put up for retail sale**	lb.	10%		
50.06	**Yarn spun from noil silk, not put up for retail sale**	lb.	10%		
50.07	**Silk yarn and yarn spun from noil or other waste silk, put up for retail sale**	lb.	5%		
50.08	**Silk-worm gut; imitation catgut of silk**	lb.	20%		
50.09	**Woven fabrics of silk or of waste silk (excluding noil):**				
50.09.10	Fabrics in which silk or waste silk predominates by weight (excluding poplin)	sq. yd.	25%		
50.09.15	Fabrics of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more (excluding poplin):				
	.10 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
	.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%		
50.09.20	Other fabrics containing more than 50 per cent of cellulosic fibres (excluding poplin):				
	.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12¾c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
	.15 Of a value for duty purposes per sq. yd. excluding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
	.20 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12¾c per sq. yd.	12c per sq. yd.	9c per sq. yd. plus 10% (U.K.)
	.30 Of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10% or 12¾c per sq. yd.	10% or 12c per sq. yd.	
50.09.25	Fabrics of synthetic fibres, of a weight per sq. yd. of 4.2 oz. or more (excluding poplin):				
	.10 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%		
50.09.30	Fabrics of other man-made fibres (excluding poplin):				
	.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	
	.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
	.30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd.	
50.09.40	Fabrics in which wool or hair predominates by weight:				
	.10 Woven from worsted yarns	sq. yd.	30% or 50c per sq. yd. less 20%	20% or 50c per sq. yd. less 20%	
	.90 Other	sq. yd.	40%	20%	
50.09.50	Fabrics containing 50 per cent or more cotton (excluding poplin), of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	7½c per sq. yd. less 5% (U.K.)
50.09.60	Fabrics containing 50 per cent or more cotton (excluding poplin), of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	10c per sq. yd. less 5% (U.K.)
50.09.65	Poplin:				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	8½c per sq. yd. plus 5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	10c per sq. yd. less 5% (U.K.)
	.30 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12½c per sq. yd.		
	.40 Containing more than 50 per cent of cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
	.50 Other, of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
	.60 Containing more than 50 per cent of cellulosic fibres and of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12½c per sq. yd.		9½c per sq. yd. plus 10% (U.K.)
	.70 Other, of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12½c per sq. yd.		

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
50.09.90	Other:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd.	less 10%
	.20 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd.	
50.10	**Woven fabrics of noil silk:**				
50.10.10	Fabrics in which noil silk predominates by weight (excluding poplin)	sq. yd.	25%		
50.10.15	Fabrics of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more (excluding poplin):				
	.10 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
	.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%		
50.10.20	Other fabrics containing more than 50 per cent of cellulosic fibres (excluding poplin):				
	.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12¾c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
	.15 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
	.20 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12¾c per sq. yd.	12c per sq. yd.	9c per sq. yd. plus 10% (U.K.)
	.30 Of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10% or 12¾c per sq. yd.	10% or 12c per sq. yd.	
50.10.25	Fabrics of synthetic fibres, of a weight per sq. yd. of 4.2 oz. or more (excluding poplin):				
	.10 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
	.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%		
50.10.30	Fabrics of other man-made fibres (excluding poplin):				
	.10 Of a value for duty purposes per sq. yd. not exceeding 15%	sq. yd. sq. yd.	12¾c per sq. yd.	9c per sq. yd. less 10%	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
	.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	
	.30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12¾c per sq. yd.	10% or 12c per sq. yd.	
50.10.40	Fabrics in which wool or hair predominates by weight:				
	.10 Woven from worsted yarns	sq. yd.	30% or 50c per sq. yd. less 20%	20% or 50c per sq. yd. less 20%	
	.90 Other	sq. yd.	40%	20%	
50.10.50	Fabrics containing 50 per cent or more cotton (excluding poplin) of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12¾c per sq. yd.	9c per sq. yd. less 10%	7½c per sq. yd. less 5% (U.K.)
50.10.60	Fabrics containing 50 per cent or more cotton (excluding poplin) of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	10c per sq. yd. less 5% (U.K.)
50.10.65	Poplin:				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	8¼c per sq. yd. plus 5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	10c per sq. yd. less 5% (U.K.)
	.30 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12¾c per sq. yd.		
	.40 Containing more than 50 per cent of cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
	.50 Other, of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	
	.60 Containing more than 50 per cent of cellulosic fibres and of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12¾c per sq. yd.		9¾c per sq. yd. plus 10% (U.K.)
	.70 Other, of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12¾c per sq. yd.		
	.90 Other	sq. yd.	10% or 34c per sq. yd. less 50%		
50.10.90	Other:				

I Tariff Heading	II Statistical Unit	III IV Rate of Duty General	M.F.N.	V Preferential
.10 Of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
.20 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd.	

CHAPTER 51

MAN-MADE FIBRES (CONTINUOUS)

NOTES:

1. Throughout this Schedule, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
   (a) By synthesis, i.e. by polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
   (b) By regeneration, i.e. by chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammopium rayon (cupra), cellulose acetate and alginates.
2. Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.
3. The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
4. (i) Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1 millimetre is to be classified under heading No. 51.01 when of a weight less than 6.6 milligrammes per metre (60 denier) and under heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 millimetre is to be classified under Chapter 39.
   (ii) Strip (artificial straw and the like) of man-made fibre materials is to be classified under heading No. 51.02 when of a width not exceeding 5 millimetres and under Chapter 39 in other cases.
5. Throughout this Schedule the term "cellulosic fibres" means fibres or filament of cellulose (for example, viscose rayon, cuprammonium rayon and cellulose acetate).

I Tariff Heading		II Statistical Unit	III IV Rate of Duty General	M.F.N.	V Preferential
51.01	**Yarn of man-made fibres (continuous), not put up for retail sale:**				
51.01.10	Stretch or bulked yarns:				
	.10 Of polyester fibres	lb.	45c per lb.		
	.20 Of polyamide fibres, undyed	lb.	20% or 140c per lb. less the f.o.b. price		
	.30 Of polyamide fibres, dyed	lb.	20% or 180c per lb. less the f.o.b. price		

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.40 Of other synthetic fibres	lb.	10%	5%	
	.50 Of cellulosic fibres	lb.	free		
	.90 Other	lb.	10%	5%	
51.01.20	Prepared sewing yarn	lb.	10%	5%	
51.01.50	Other, with a tenacity of less than 6 grm. per denier:				
	.10 Of polyester fibres, less than 70 denier	lb.	free		
	.20 Of polyester fibres, 70 denier or more	lb.	15%		
	.25 Monofil of polyamide material, of less than 20 denier	lb.	15% or 166c per lb. less the f.o.b. price		
	.26 Monofil of polyamide material, of 20 denier or more but less than 60 denier	lb.	15% or 143c per lb. less the f.o.b. price		
	.30 Of polyamide fibres, less than 40 denier	lb.	15% or 112c per lb. less the f.o.b. price		
	.40 Of twisted polyamide fibres, of 40 denier or more but less than 70 denier, single, multiple or cabled	lb.	15% or 125c per lb. less the f.o.b. price		
	.50 Of polyamide fibres, not twisted, of 40 denier or more but less than 70 denier (including tow)	lb.	15% or 92c per lb. less the f.o.b. price"		
	.60 Of trilobal polyamide fibres, 70 denier or more	lb.	15% or 97c per lb. less the f.o.b. price		
	.70 Of polyamide fibres, not trilobal, 70 denier or more	lb.	15% or 83c per lb. less the f.o.b. price		
	.75 Of other synthetic fibres	lb.	10%	5%	
	.80 Of cellulosic fibres	lb.	free		
	.90 Other	lb.	10%	5%	
51.01.90	Other, with a tenacity of 6 grm. per denier or more:				
	.10 Of polyester fibres	lb.	10%	5%	
	.20 Of polyamide fibres	lb.	15%		
	.30 Of other synthetic fibres	lb.	10%	5%	

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.40 Of cellulosic fibres	lb.	free		
	.90 Other	lb.	10%	5%	
51.02	**Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:**				
51.02.10	Monofil of polyamide material, with a tenacity of less than 6 grm. per denier:				
	.10 Of 60 denier or more but less than 750 denier	lb.	15% or 14¾c per lb. less the f.o.b. price		
	.20 Of 750 denier or more	lb.	15%		
51.02.20	Monofil of polyamide material, with a tenacity of 6 grm. per denier or more	lb.	15%		
51.02.50	Of synthetic fibre materials (excluding monofil of polyamide material)	lb.	10%	5%	
51.02.90	Of regenerated fibre materials	lb.	5%		
51.03	**Yarn of man-made fibres (continuous), put up for retail sale:**				
51.03.10	Of synthetic fibres:				
	.10 Stretch or bulked yarns of polyamide fibres	lb.	20%		
	.90 Other	lb.	10%	5%	
51.03.20	Of cellulosic fibres	lb.	5%		
51.03.90	Of other regenerated fibres	lb.	10%	5%	
51.04	**Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:**				
51.04.10	Tyre cord fabric of synthetic fibres	sq. yd.	15%		
51.04.20	Tyre bead fabric of synthetic fibres	sq. yd.	20%		
51.04.40	Crepe fabrics and seersucker fabrics (excluding poplin), unprinted, containing more than 50 per cent cellulosic fibres:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%	5% (U.K.)
	.90 Other	sq. yd.	10%	5%	
51.04.58	Indigo blue discharge print fabrics, of synthetic fibres	sq. yd.	10%		
51.04.59	Indigo blue discharge print fabrics, of cellulosic fibres:				
	.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10% or 4c sq. yd. less 5%	5% or 3c sq. yd. less 5%	5% (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
	.90 Other	sq. yd.	10%	5%	
51.04.60	Printed fabrics (excluding indigo blue discharge print fabrics, fabrics printed with scarf designs and poplin): of a f.o.b. price per lb. not exceeding 110c:				
	.10 Of synthetic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.	10½c per sq. yd. less 15%	
	.20 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not ex-	sq. yd.	12c per sq. yd.	10½c per sq. yd. less 15% (U.K.)	7½c per sq. yd. less 5% (U.K.)
	.30 Of synthetic fibres and of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10% or 12c per sq. yd.	5% or 7½ per sq. yd. less 5%	
	.90 Other	sq. yd.	10% or 12 c per sq. yd.	5% or 7½ c per sq. yd. less 5%	
51.04.61	Printed fabrics (excluding indigo blue discharge print fabrics, fabrics printed with scarf designs and poplin) of a f.o.b. price per lb. exceeding 110c:				
	.10 Of synthetic fibres	sq. yd.	10%		
	.20 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%	5% (U.K.)
	.90 Other	sq. yd.	10%	5%	
51.04.62	Fabrics printed with scarf designs (excluding indigo blue discharge print fabrics):				
	.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	15c per sq. yd.		12c per sq. yd. plus 10% (U.K.)
	.90 Other	sq. yd.	15c per sq. yd.		
51.04.65	Poplin:				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
	.20 Other, of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
	.30 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12½c per sq. yd.		9¾c per sq. yd. plus 10% (U.K.)
	.40 Other, of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12½c per sq. yd.		
	.90 Other	sq. yd.	10% or 34c per sq. yd. less 50%		
51.04.70	Other fabrics of synthetic fibres containing discontinuous fibres, of a weight per sq. yd. of 4.2 oz. or more:				
	.10 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
	.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%		
51.04.80	Other fabrics of synthetic fibres:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	
	.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
	.30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd.	
51.04.85	Other fabrics of cellulosic fibres containing discontinuous fibres and 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more:				
	.10 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
	.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%		
51.04.90	Other fabrics containing more than 50 per cent of cellulosic fibres:				

	I Tariff Heading	II Statistical Unit	III IV Rate of Duty General	IV M.F.N.	V Preferential
	.10 Of a value for duty purposes per sq. yd. exceeding 15c	sq. yd.	12½c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
	.15 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
	.20 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12½c per sq. yd.	12c per sq. yd.	9cper sq. yd. plus 10% (U.K.)
	.30 Of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd.	
51.04.99	Other:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	
	.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
	.30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd.	

CHAPTER 52

METALLISED TEXTILES

	I Tariff Heading	II Statistical Unit	III IV Rate of Duty General	IV M.F.N.	V Preferential
52.01	**Metallised yarn, being textile yarn spun with metal or covered with metal by any process** ..	lb.	10%		
52.02	**Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like**	sq. yd.	10%		

CHAPTER 53

WOOL AND OTHER ANIMAL HAIR

NOTES:

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
53.01	**Sheep's or lambs' wool, not carded or combed:**				
53.01.10	Greasy or fleece washed	lb.	free		
53.01.20	Scoured, cleaned, carbonised, but not further processed	lb.	free		
53.01.30	Bleached, dyed or otherwise processed	lb.	10%		
53.02	**Animal hair, fine or coarse (excluding sheep's or lambs' wool), not carded or combed:**				
53.02.10	Fine animal hair:				
	.10 Not further processed than bleached or dyed	lb.	free		
	.90 Other	lb.	10%		
53.02.20	Coarse animal hair:				
	.10 Not further processed than bleached or dyed	lb.	free		
	.90 Other	lb.	10%		
53.03	**Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted:**				
53.03.10	Of sheep's or lambs' wool:				
	.10 Not processed	lb.	free		
	.90 Other	lb.	10%		
53.03.20	Of fine animal hair:				
	.10 Not further processed than bleached or dyed	lb.	free		
	.90 Other	lb.	10%		
53.03.30	Of coarse animal hair:				
	.10 Not further processed than bleached or dyed	lb.	free		
	.90 Other	lb.	10%		
53.04	**Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags):**				
53.04.10	Of sheep's or lambs' wool:				
	.10 Not processed	lb.	free		
	.90 Other	lb.	10%		
53.04.40	Of other animal hair, not further processed than bleached or dyed	lb.	free		
53.04.90	Other	lb.	10%		
53.05	**Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:**				
53.05.10	Wool, carded or combed (excluding wool tops):				
	.10 Not bleached or dyed	lb.	free		
	.90 Other	lb.	10%		
53.05.20	Wool tops:				
	.10 Not bleached or dyed	lb.	free		
	.90 Other	lb.	10%		
53.05.30	Other animal hair, carded or combed:				
	.10 Not bleached or dyed	lb.	free		
	.90 Other	lb.	10%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
53.06	**Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale**	lb.	25c per lb. or 25%	8½c per lb.	
53.07	**Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale**	lb.	20% plus 8½c per lb.	12½% plus 8½c per lb.	
53.08	**Yarn of fine animal hair (carded or combed), not put up for retail sale**	lb.	10%		
53.09	**Yarn of horsehair or of other coarse animal hair, not put up for retail sale**	lb.	10%		
53.10	**Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale:**				
53.10.10	Of sheep's or lamb's wool only	lb.	25%	15%	
53.10.20	Of sheep's or lambs' wool mixed with other fibres	lb.	15%		
53.10.90	Other	lb.	5%		
53.11	**Woven fabrics of sheep's or lambs' wool or of fine animal hair:**				
53.11.10	Fabrics woven from worsted yarns, not elsewhere enumerated in this heading:				
	10. With woven stripes, of a kind commonly used for blazers	sq. yd.	25%	5%	
	.90 Other	sq. yd.	30% or 50c per sq. yd. less 20%	20% or 50c per sq. yd. less 20%	
53.11.50	Fabrics woven from woollen yarns containing 40 per cent or more cotton and of a weight per sq. yd. not exceeding 4.25 oz.	sq. yd.	25%	5%	
53.11.70	Hair canvas interlinings	sq. yd.	40% or 12c per sq. yd.	20% or 6c per sq. yd.	
53.11.80	Fabrics raised on one or on both sides, of a weight per sq. yd. exceeding 10 oz., commonly known as blanketing	sq. yd.	25% or 10c per lb.		
53.11.90	Other	sq. yd.	40%	20%	
53.12	**Woven fabrics of coarse animal hair (excluding horsehair):**				
53.12.10	Hair canvas interlinings	sq. yd.	40% or 12c per sq. yd.	20% or 6c per sq. yd.	
53.12.90	Other	sq. yd.	25%	5%	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
53.13	**Woven fabrics of horsehair:**				
53.13.10	Hair canvas interlinings	sq. yd.	40% or 12c per sq. yd.	20% or 6c per sq. yd.	
53.13.90	Other	sq. yd.	25%	5%	

CHAPTER 54

FLAX AND RAMIE

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
54.01	**Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):**				
54.01.10	Unprocessed	lb.	free		
54.01.20	Processed	lb.	10%		
54.02	**Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags):**				
54.02.10	Unprocessed	lb.	free		
54.02.20	Processed	lb.	10%		
54.03	**Flax yarn or ramie yarn, not put up for retail sale:**				
54.03.10	Prepared sewing yarn	lb.	5%		
54.03.90	Other	lb.	25%	15%	
54.04	**Flax yarn or ramie yarn, put up for retail sale**	lb.	5%		
54.05	**Woven fabrics of flax or of ramie:**				
54.05.10	Of flax	sq. yd.	10%		
54.05.50	Of ramie	sq. yd.	10%		

CHAPTER 55

COTTON

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
55.01	**Cotton, not carded or combed:**				
55.01.10	Unprocessed	lb.	free		
55.01.20	Bleached, dyed or otherwise processed	lb.	15%		
55.02	**Cotton linters:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
55.02.10	Unprocessed	lb.	free		
55.02.20	Bleached, dyed or otherwise processed	lb.	15%		
55.03	**Cotton waste (including pulled or garnetted rags), not carded or combed:**				
55.03.10	Unprocessed	lb.	free		
55.03.20	Bleached, dyed or otherwise processed	lb.	15%		
55.04	**Cotton, carded or combed**	lb.	15%		
55.05	**Cotton yarn, not put up for retail sale:**				
55.05.10	Single, of a count coarser than 6's (excluding mercerised knitting yarn and prepared sewing yarn):				
	.10 Unbleached, not mercerised	lb.	25%	15%	
	.90 Other	lb.	25%	15%	
55.05.20	Single, of a count of 6's or finer but not finer than 50's (excluding mercerised knitting yarn and prepared sewing yarn):				
	.10 Unbleached, not mercerised	lb.	25%	15%	
	.90 Other	lb.	25%	15%	
55.05.30	Single, of a count finer than 50's (excluding mercerised knitting yarn and prepared sewing yarn):				
	.10 Unbleached, not mercerised	lb.	5%	free	
	.90 Other	lb.	25%	15%	
55.05.40	Other than single, of a resultant count coarser than 6's (excluding mercerised knitting yarn and prepared sewing yarn):				
	.10 Unbleached, not mercerised	lb.	25%	15%	
	.90 Other	lb.	25%	15%	
55.05.50	Other than single, of a resultant count of 6's or finer but not finer than 50's (excluding mercerised knitting yarn and prepared sewing yarn):				
	.10 Unbleached, not mercerised	lb.	25%	15%	
	.90 Other	lb.	25%	15%	
55.05.60	Other than single, of a resultant count finer than 50's (excluding mercerised knitting yarn and prepared sewing yarn):				
	.10 Unbleached, not mercerised	lb.	25%	15%	
	.90 Other	lb.	25%	15%	
55.05.70	Mercerised knitting yarn	lb.	15%		
55.05.80	Prepared sewing yarn:				
	.10 In units exceeding 300 yards each	lb.	25% or 3½c per 1000 yd.		
	.20 In units not exceeding 300 yards each	lb.	10%	5%	
55.06	**Cotton yarn, put up for retail sale:**				
55.06.10	Prepared sewing yarn in units exceeding 300 yards each	lb.	25% or 3½c per 1000 yd.		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
55.06.90	Other	lb.	10%	5%	
55.07	**Cotton gauze:**				
55.07.10	Of a f.o.b. price per sq. yd. exceeding 60c:				
	.10 Unbleached, not mercerised	sq. yd.	10% or 15c per sq. yd.	10%	
	.90 Other	sq. yd.	10% or 15c per sq. yd.	10%	
55.07.20	Of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 60c:				
	.10 Unbleached, not mercerised	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
	.90 Other	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
55.07.30	Containing less than 50 per cent cotton and of a f.o.b. price per sq. yd. not exceeding 24c:				
	.10 Unbleached, not mercerised	sq. yd.	12¾c per sq. yd.	9c per sq. yd. less 10%	
	.90 Other	sq. yd.	12¾c per sq. yd.	9c per sq. yd. less 10%	
55.07.40	Containing 50 per cent or more cotton and of a f.o.b. Price per sq. yd. not exceeding 24c:				
	.10 Unbleached, not mercerised	sq. yd.	12¾c per sq. yd.	7½c per sq. yd.	7½c per sq. yd. less 5% (U.K.)
	.90 Other	sq. yd. per	12¾c sq. yd.	7½c per sq. yd.	7½c per sq. yd. less 5% (U.K.)

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
55.07.90	Other:				
	.10 Unbleached, not mercerised	sq. yd.	12¾c per sq. yd.	9c per sq. yd.	7½c per sq. yd. less 5% (U.K.)
	.90 Other	sq. yd.	12¾c per sq. yd.	9c per sq. yd.	7½c per sq. yd. less 5% (U.K.)
55.08	**Terry towelling and similar terry fabrics of cotton:**				
55.08.10	Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c:				
	.10 Unbleached, not mercerised	sq. yd.	9c per sq. yd. plus 15%	6c per sq. yd.	4½c per sq. yd. plus 5% (U.K.)
	.90 Other	sq. yd.	9c per sq. yd. plus 15%	6c per sq. yd.	4½c per sq. yd. plus 5% (U.K.)
55.08.20	Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c:				
	.10 Unbleached, not mercerised	sq. yd.	15% plus 9c per sq. yd.	10% plus 4½c per sq. yd.	5% plus 4½c per sq. yd. (U.K.)
	.90 Other	sq. yd.	15% plus 9c per sq. yd.	10% plus 4½c per sq. yd.	5% plus 4½c per sq. yd. (U.K.)
55.08.90	Other:				
	.10 Unbleached, not mercerised	sq. yd.	45%	25%	
	.90 Other	sq. yd.	45%	25%	
55.09	**Other woven fabrics of cotton:**				
55.09.05	Fabrics raised on one or on both sides, of a weight per sq. yd. exceeding 10 oz., commonly known as blanketing:				
	.10 Unbleached	sq. yd.	25% or 10c per lb.		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.90 Other	sq. yd.	25% or 10c per lb.		
55.09.10	Fabrics (excluding belting duck) in a plain weave, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck:				
	.10 Unbleached	sq. yd.	15%		
	.90 Other	sq. yd.	15%		
55.09.15	Belting duck of a weight per sq. yd. exceeding 10 oz.	sq. yd.	20%		
55.09.20	Unbleached fabrics (excluding fabrics in a plain, twill or sateen weave), of a weight per sq. yd. exceeding 5 oz.	sq. yd.	35%	20%	
55.09.22	Fabrics in a twill or sateen weave, dyed black, of a weight per sq. yd. not exceeding 4 oz.; fabrics in a plain, twill or sateen weave, of a weight per sq. yd. of less than 6.6 oz., containing not less than 15 per cent wool or other animal hair:				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	50% or 35% plus 3c per sq. yd.	0% or 1½c per sq. yd.	5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. but exceeding 80c per lb.	sq. yd.	15% or 3c per sq yd.	10% or 1½c per sq. yd.	5% (U.K.)
	.50 Other, of a f.o.b. price not exceeding 80c per lb.	sq. yd.	50%	10%	
	.90 Other	sq. yd.	10%		
55.09.30	Fabrics containing 15 per cent or more wool, not printed, of a weight per sq. yd. of 6.6 oz. or more:				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12¾c per sq. yd.	9c per sq. yd. less 10%	7½c per sq. yd. less 5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	7½c per sq. yd.	7½c per sq. yd. less 5% (U.K.)
	.50 Other, of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 40c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
	.90 Other	sq. yd.	20% or 15c per sq. yd.	20%	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
55.09.35	Fabrics of a width not exceeding 33 in., whether plain or striped, specially designed for use as the distinctive traditional tribal dress of the Ovambo, Pondo, Shangaan, Tonga, Venda, Swazi or Zulu:				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	50% or 35% plus 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. but exceeding 80c per lb.	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
	.50 Other, of a f.o.b. price not exceeding 80c per lb.	sq. yd.	50%	10%	
	.90 Other	sq. yd.	10%		
55.09.40	Crepe fabrics and seersucker fabrics (excluding poplin), unprinted:				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	50% or 35% plus 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. but exceeding 80c per lb.	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
	.50 Other, of a f.o.b. price not exceeding 80c per lb.	sq. yd.	50%	10%	
	.90 Other	sq. yd.	10%		
55.09.41	Glazed fabrics commonly used as window blind material (excluding poplin):				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	50% or 35% plus 3c sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. but exceeding 80c per lb.	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
	.50 Other, of a f.o.b. price not exceeding 80c per lb.	sq. yd.	50%	10%	
	.90 Other	sq. yd.	10%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
55.09.50	Fabrics (raised on one or both sides) printed or unprinted of a width of 50 in. or more, commonly used as bed-sheeting, with warp yarns of a resultant cotton count of 40's or coarser and weft yarns (single) of a cotton count of 16's or coarser, of which the total number of warp and weft yarns per sq. in., taken together, is 45 or more and the weight per sq. yd. is 3.5 oz. or more (excluding poplin):				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12¾c per sq. yd.	9c per sq. yd. less 10%	7½c per sq. yd. less 5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	7½c per sq. yd.	7½c per sq. yd. less 5% (U.K.)
	.50 Other, of a f.o.b. price per sq. yd. not exceeding 120c	sq. yd.	15c per sq. yd.	12c per sq. yd.	less 10%
	.90 Other	sq. yd.	15c per sq. yd.	free	
55.09.55	Tyre cord fabric:				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	50% or 35% plus 3c per sq. yd.	20% or 10% plus 1½c per sq. yd.	15% (U.K.)
	.90 Other	sq. yd.	50%	20%	
55.09.59	Indigo blue discharge print fabrics:				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	3c per sq. yd.	1½c per sq. yd.	5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	15% or 3c per sq. yd.	10%	5% (U.K.)
	.90 Other	sq. yd.	15%	10%	
55.09.60	Printed fabrics (excluding indigo blue discharge print fabrics and poplin) of a f.o.b. price per lb. not exceeding 110c:				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12c per sq. yd.	7½c per sq. yd. less 10%	6c per sq. yd. less 5% (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
	.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12c per sq. yd.	6c per sq. yd.	6c per sq. yd. less 5% (U.K.)
	.90 Other	sq. yd.	12c per sq. yd.	8¼c per sq. yd. less 10%	
55.09.61	Printed fabrics (excluding indigo blue discharge print fabrics and poplin) of a f.o.b. price per lb. exceeding 110c:				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
	.90 Other	sq. yd.	15%	10%	
55.09.65	Poplin, unbleached, not mercerised:				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	8½c per sq. yd. plus 5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	10c per sq. yd. less 5% (U.K.)
	.30 Of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12½c per sq. yd.		
	.90 Other	sq. yd.	10% or 34c per sq. yd. less 50%		
55.09.66	Poplin (excluding unbleached poplin, not mercerised):				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	8½c per sq. yd. plus 5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	10c per sq. yd. less 5% (U.K.)
	.30 Of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12½c per sq. yd.		
	.90 Other	sq. yd.	10% or 34c per sq. yd. less 50%		
55.09.79	Figured fabrics, damask fabrics and broche fabrics (excluding poplin), unbleached, not mercerised:				

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12¾c per sq. yd.	9c per sq. yd. less 10%	7¼c per sq. yd. less 5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	10c per sq. yd. less 5% (U.K.)
	.50 Other, of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
	.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd.	
55.09.80	Figured fabrics, damask fabrics and broche fabrics (*excluding unbleached fabrics and poplin*):				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12¾c per sq. yd.	9c per sq. yd. less 10%	7¼c per sq. yd. less 5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	10c per sq. yd. less 5% (U.K.)
	.50 Other, of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
	.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd.	
55.09.90	Other fabrics in a plain, twill or sateen weave and other non-figured fabrics, unbleached, not mercerised:				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd. sq. yd.	12¾c per sq. yd.	9c per sq. yd. less 10%	7¼c per sq. yd. less 5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	10c per sq. yd. less 5% (U.K.)
	.50 Other, of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
	.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd.	
55.09.99	Other fabrics in a plain, twill or sateen weave and other non-figured fabrics, bleached, mercerised, dyed or otherwise processed:				

I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12¾c per sq. yd. less	9c per sq. yd. less 10%	7½c per sq. yd. 5% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	10c per sq. yd. less 5% (U.K.)
.50 Other, of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd.	

CHAPTER 56

MAN-MADE FIBRES (DISCONTINUOUS)

NOTES:

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

(a) Length of tow exceeding 2 metres;

(b) Twist less than 5 turns per metre;

(c) Weight per filament less than 6.6 milligrammes per metre (60 denier);

(d) In the case of filaments described in Note 1 *(a)* to Chapter 51, the tow must be drawn, that is to say, must be incapable of being stretched by more than 100 per cent of its length;

(e) Total weight of tow:

(i) In the case of filaments described in Note 1 *(b)* to Chapter 51, more than 0.5 grammes per metre (4,500 denier); or

(ii) In the case of filaments described in Note 1 *(a)* to Chapter 51, more than 1.66 grammes per metre (15,000 denier).

Tow of a length not exceeding 2 metres is to be classified under heading No. 56.01.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
56.01	**Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:**				
56.01.50	Of synthetic fibres	lb.	free		
56.01.60	Of cellulosic fibres	lb.	free		
56.01.90	Of other regenerated fibres	lb.	free		
56.02	**Continuous filament tow for the manufacture of man-made fibres (discontinuous):**				

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
56.02.10	Of acrylic fibres	lb.	free		
56.02.50	Of other synthetic fibres	lb.	free		
56.02.60	Of cellulosic fibres	lb.	free		
56.02.90	Of other regenerated fibres	lb.	free		
56.03	**Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning**	lb.	free		
56.04	**Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:**				
56.04.50	Of synthetic fibres	lb.	free		
56.04.60	Of cellulosic fibres	lb.	free		
56.04.90	Of other regenerated fibres	lb.	free		
56.05	**Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:**				
56.05.10	Single yarn with a cotton count of 12's or coarser, of synthetic fibres, and yarn folded from such single yarn (excluding knitting yarn and prepared sewing yarn)	lb.	25%	15%	
56.05.30	Knitting yarn of synthetic fibres	lb.	15% or 30c per lb.		
56.05.50	Other yarn of synthetic fibres	lb.	10%	5%	
56.05.80	Prepared sewing yarn of cellulosic fibres	lb.	5%		
56.05.90	Other	lb.	25%	15%	
56.06	**Yarn of man-made fibres (discontinuous or waste), put up for retail sale:**				
56.06.50	Knitting yarn of synthetic fibres	lb.	15% or 30c per lb.		
56.06.60	Knitting yarn of cellulosic fibres	lb.	25%	15%	
56.06.70	Other yarn of cellulosic fibres	lb.	5%		
56.06.90	Other	lb.	10%	5%	
56.07	**Woven fabrics of man-made fibres (discontinuous or waste):**				
56.07.05	Fabrics raised on one or on both sides, of a weight per sq. yd. exceeding 10 oz., commonly known as blanketing:				
	.10 Of synthetic fibres	sq. yd.	25% or 10c per lb.		
	.20 Of regenerated fibres	sq. yd.	25% or 10c per lb.		
56.07.10	Fabrics in a plain weave, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck:				
	.10 Of cellulosic fibres	sq. yd.	15%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
	.90 Other	sq. yd.	free		
56.07.20	Fabrics containing more than 50 per cent cellulosic fibres and containing 15 per cent or more carded wool or other carded animal hair (excluding fabrics containing combed wool or other combed animal hair), unprinted:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12½c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
	.90 Other	sq. yd.	20% or 12½c per sq. yd.	20%	
56.07.40	Crepe fabrics and seersucker fabrics (excluding poplin), unprinted, containing more than 50 per cent cellulosic fibres:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%	5% (U.K.)
	.90 Other	sq. yd.	10%	5%	
56.07.50	Fabrics, printed or unprinted, containing more than 50 per cent cellulosic fibres (raised on one or on both sides of a width of 50 in. or more, commonly used as bedsheeting, with warp yarns of a resultant cotton count of 40's or coarser and weft yarns (single of a cotton count of 16's or coarser, of which the total number of warp and weft yarns per sq. in., taken together, is 45 or more and the weight per sq. yd. is 3.5 oz. or more (excluding poplin).				
	.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	15% plus 4c per sq. yd.	15% plus 3c per sq. yd.	25% (U.K.)
	.90 Other	sq. yd.	30%	25%	
56.07.58	Indigo blue discharge print fabrics, of synthetic fibres		sq. yd.	10%	
56.07.59	Indigo blue discharge print fabrics, of cellulosic fibres:				
	.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%	5% (U.K.)
	.90 Other	sq. yd.	10%	5%	

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
56.07.60	Printed fabrics (excluding indigo blue discharge print fabrics, fabrics printed with scarf designs and poplin) of a f.o.b. price per lb. not exceeding 110c:				
	.10 Of synthetic fibres of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.	10½c per sq. yd. less 15%	
	.20 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
	.30 Of synthetic fibres of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10% or 12c per sq. yd.	5% or 7½c per sq. yd. less 5%	
	.90 Other	sq. yd.	10% or 12c per sq. yd.	5% or 7½c per sq. yd. less 5%	
56.07.61	Printed fabrics (excluding indigo blue discharge print fabrics, fabrics printed with scarf designs and poplin) of a f.o.b. price per lb. exceeding 110c:				
	.10 Of synthetic fibres	sq. yd.	10%		
	.20 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%	5% (U.K.)
	.90 Other	sq. yd.	10%	5%	
56.07.62	Fabrics printed with scarf designs (excluding indigo blue discharge print fabrics):				
	.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	15c per sq. yd.		12c per sq. yd. plus 10% (U.K.)
	.90 Other	sq. yd.	15c per sq. yd.		
56.07.63	Poplin:				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
	.20 Other, of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12¾ per sq. yd.	10c per sq. yd.	
	.30 Containing more than 50 per cent cellulosic fibres and of value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12¾c per sq. yd.		9¾c per sq. yd. plus 10% (U.K.)
	.40 Other, of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12¾c per sq. yd.		
	.90 Other	sq. yd.	10% or 34c per sq. yd. less 50%		
56.07.72	Fabrics containing more than 50 per cent cellulosic fibres and containing 30 per cent or more of combed wool or other combed animal hair, with woven stripes, of a kind commonly used for blazers:				
	.10 Of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10%	5%	
	.90 Other	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%	5% (U.K.)
56.07.73	Fabrics commonly known as haircloth, containing more than 50 per cent cellulosic fibres:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
	.90 Other	sq. yd.	40%	7½c per sq. yd. less 5%	
56.07.75	Fabrics stiffened with size or the like, commonly used for interlinings, containing more than 50 per cent cellulosic fibres:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.90 Other	sq. yd.	40%	7½c per sq. yd. less 5%	
56.07.77	Fabrics commonly known as haircloth, containing less than 50 per cent cellulosic fibres:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.	6c per sq. yd.	
	.90 Other	sq. yd.	40%	20%	
56.07.78	Fabrics stiffened with size or the like, commonly used for interlinings containing less than 50 per cent cellulosic fibres:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.	6c per sq. yd.	
	.90 Other	sq. yd.	40%	20%	
56.07.79	Other fabrics of synthetic fibres containing 15 per cent or more wool (excluding combed wool), of a weight per sq yd. of 6.6 oz. or more:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd	12¾c per sq. yd.	9c per sq. yd. less 10%	
	.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 36c	sq. yd.	12¾c per sq. yd.	7½c per sq. yd.	
	.90 Of a value for duty purposes per sq. yd. exceeding 36c	sq. yd.	20% or 12¾c per sq. yd.	20%	
56.07.80	Other fabrics of synthetic fibres of a weight per sq. yd. of 4.2 oz. or more:				
	.10 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
	.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%		
56.07.85	Other fabrics of synthetic fibres:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12¾c per sq. yd.	9c per sq. yd. less 10%	
	.20 Of a value for duty purposes per sq. yd exceeding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12¾c per sq. yd.	10% or 12c per sq. yd.	
56.07.87	Other fabrics of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures therof, of a weight per sq. yd. of 4.2 oz. or more:				
	.10 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
	.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60 %		
56.07.90	Other fabrics containing more than 50 per cent of cellulosic fibres:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12¾c per sq. yd.	10¾c per sq. yd. less 15%	7½c per sq. yd. less 5 % (U.K.)
	.15 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
	.20 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c.	sq. yd.	12¾c per sq. yd.	12c per sq. yd.	9c per sq. yd. plus 10% (U.K.)
	.30 Of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10% or 12¾c per sq. yd.	10% or 12c per sq. yd.	
56.07.99	Other:				
	.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12¾c per sq. yd.	9c per sq. yd. less 10%	
	.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12¾c per sq. yd.	10c per sq. yd.	
	.30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12¾c per sq. yd.	10% or 12c per sq. yd.	

CHAPTER 57

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
57.01	**True hemp** *(cannabis sativa)*, **raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes):**				
57.01.10	Not further processed than scutched	lb.	free		
57.01.20	Bleached, dyed, combed or otherwise processed except scutched	lb.	10%		
57.02	**Manila hemp (abaca)** *(musa textilis)*, **raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes):**				
57.02.10	Unprocessed	lb.	free		
57.02.20	Bleached, dyed, combed or otherwise processed	lb.	10%		
57.03	**Jute, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes):**				
57.03.10	Unprocessed	lb.	free		
57.03.20	Bleached, dyed, carded, combed or otherwise processed	lb.	10%		
57.04	**Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes):**				
57.04.10	Sisal and other fibres (including waste) of the agave family:				
	.10 Unprocessed	lb.	free		
	.20 Processed	lb.	10%		
57.04.90	Other:				
	.10 Unprocessed	lb.	free		
	.20 Processed	lb.	10%		
57.05	**Yarn of true hemp:**				
57.05.10	Single	lb.	free		
57.05.50	Plied	lb.	10%		
57.06	**Yarn of jute:**				
57.06.10	Single	lb.	10%		
57.06.50	Plied	lb.	10%		
57.07	**Yarn of other vegetable textile fibres:**				
57.07.10	Coir yarn	lb.	free		
57.07.90	Other	lb.	10%		
57.08	**Paper yarn**	lb.	10%		
57.09	**Woven fabrics of true hemp**	sq. yd.	free		
57.10	**Woven fabrics of jute:**				

I	Tariff Heading	II Statistical Unit	III	IV Rate of Duty	V
			General	M.F.N.	Preferential
57.10.10	Weighing not more than 10.5 oz. per sq. yd. and of a value for duty purposes per sq. yd. not exceeding 30c.	sq. yd.	30% or 5c per lb.		
57.10.90	Other	sq. yd.	free		
57.11	**Woven fabrics of other vegetable textile fibres** .	sq. yd.	10%		
57.12	**Woven fabrics of paper yarn**	sq. yd.	10%		

CHAPTER 58

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

NOTES:

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base (in the piece, in strips or in motifs) falls within heading No. 58.10.

2. In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.

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

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

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

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

   Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.

   (B) For the purposes of sub-heading No. 58.05.30, the expression "electrical tape or webbing" means any tape of narrow woven fabrics which complies with the requirements of British Standard Specification No. 633 of 1950, as amended in 1954, but the following tolerances are allowed:

Yarn count	20 per cent
Number of ends	15 per cent
Number of picks per in.	20 per cent
Thickness	10 per cent

4. Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.

5. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No. 58.03).

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
58.01	**Carpets, carpeting and rugs, knotted pile (made up or not):**				
58.01.10	Of wool or fine animal hair	sq. yd.	30%		
58.01.20	Other	sq. yd.	30%		
58.02	**Carpets, carpeting, rugs, mats and matting, not falling within heading No. 58.01; "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):**				
58.02.10	Terry towelling and similar bath mats	sq. yd.	40% or 30c per lb.	25% or 20c per lb.	
58.02.20	Door mats and matting, of coconut fibre, sisal and the like	sq. yd.	25% or 22½c per sq. yd.		
58.02.80	Other, backed with artificial plastic material	sq. yd.	20%		
58.02.90	Other	sq. yd.	30%		
58.03	**Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needleworked tapestries (for example, petit point and cross stitch) made in panels and the like by hand**	lb.	20%		
58.04	**Woven pile fabrics and chenille fabrics (excluding terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05):**				
58.04.10	Moquette (uncut or semi-cut):				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	15% or 35% plus 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. but exceeding 80c per lb.	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
	.30 Of cotton and of a f.o.b. price exceeding 24c per sq. yd. but not exceeding 80c per lb.	sq. yd.	50%	25%	
	.40 Of cotton and of a f.o.b. price exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	25%		
	.50 Of wool	sq. yd.	50%	25%	

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
	.60 Containing more than 50 per cent cellulosic fibres	sq. yd.	50% or 35% plus 4c per sq. yd.	25% or 15% plus 3c per sq. yd.	25% (U.K.)
	.70 Of silk	sq. yd.	25%		
	.90 Other	sq. yd.	50%	25%	
58.04.20	Corduroy of cotton:				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
	.50 Other, of a f.o.b. price not exceeding 80c per lb.	sq. yd.	15%	10%	
	.90 Other	sq. yd.	10%		
58.04.30	Of silk	sq. yd.	25%		
58.04.90	Other pile fabrics and chenille fabrics:				
	10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	50% or 35% plus 3c per sq. yd.	10% or 1½c per sq. yd.	5%
	.20 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. but exceeding 80c per lb.	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
	.30 Of cotton and of a f.o.b. price exceeding 24c per sq. yd. but not exceeding 80c per lb.	sq. yd.	50%	10%	
	.40 Of cotton and of a f.o.b. price exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	10%		
	.50 Of wool or hair	sq. yd.	40%	20%	
	.60 Containing more than 50 per cent cellulosic fibres	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%	5% (U.K.)
	.70 Other, of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12¾c per sq. yd.	9c per sq. yd. less 10%	
	.75 Other, of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 75c	sq. yd.	12¾c per sq. yd.	7½c per sq. yd.	
	.80 Other, of a value for duty purposes per sq. yd. exceeding 75c but not exceeding 130c	sq. yd.	12¾c per sq. yd.	10%	

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
	.90 Other, of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%		
58.05	**Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive (excluding goods falling within heading No. 58.06):**				
58.05.10	Bias binding	lb.	40%	25%	
58.05.20	Bolduc	lb.	20%		
58.05.30	Electrical tape or webbing	lb.	25%		20% (U.K.)
58.05.40	Endless tape suitable for use as transmission belts	lb.	5%		free (U.K.)
58.05.90	Other narrow woven fabrics	lb.	45%	30%	
58.06	**Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size**	lb.	25%		
58.07	**Chenille yarn, (including flock chenille yarn) gimped yarn (excluding metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:**				
58.07.10	Chenille yarn and gimped yarn	lb.	20%		
58.07.20	Braids of all kinds	lb.	45%	30%	
58.07.90	Other	lb.	30%		
58.08	**Tulle and other net fabrics (excluding woven, knitted or crocheted fabrics), plain**	lb.	15%	5%	free (U.K.)
58.09	**Tulle and other net fabrics (excluding woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs**	lb.	15%	5%	free (U.K.)
58.10	**Embroidery, in the piece, instrips or in motifs:**				
58.10.10	Lace embroidery	lb.	15%	5%	free (U.K.)
58.10.20	Badges	lb.	25%		
58.10.90	Other	lb.	20%		

CHAPTER 59

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

NOTES:

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

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

(*a*) Fabrics painted with designs (excluding painted canvas and similar fabric being theatrical scenery, studio back-cloths or the like);

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

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

3. In heading No. 59.11 "rubberised textile fabrics" means:

(*a*) Textile fabrics impregnated, coated, covered or laminated, with rubber:

(i) Weighing not more than 1½ kilogrammes per square metre; or

(ii) Weighing more than 1½ kilogrammes per square metre and containing more than 50 per cent by weight of textile material;

(*b*) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and

(*c*) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric (excluding those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter).

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

(*a*) Transmission, conveyor or elevator belting of a thickness of less than 3 millimetres; or

(*b*) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

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

(*a*) Textile products (excluding those having the character of the products of headings Nos. 59.14 to 59.16), the following only:

(i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;

(ii) Bolting cloth;

(iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;

(iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;

(v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;

(vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery;

(vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;

(*b*) Textile articles (excluding those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, lolishing discs and other machinery parts).

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
59.01	**Wadding and articles of wadding; textile flock and dust and mill neps:**				
59.01.10	Cotton wadding	lb.	15%		
59.01.20	Textile flock	lb.	free		
59.01.30	Sanitary pads	lb.	15%		
59.01.90	Other	lb.	20%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
59.02	**Felt and articles of felt, whether or not impregnated or coated:**				
59.02.10	Felt, impregnated or coated with artificial plastic materials	lb.	50%	15%	
59.02.20	Wool felt and jute felt, not impregnated or coated with artificial plastic materials	lb.	15%		
59.02.30	Roofing felt	lb.	20%		
59.02.50	Other felt	lb.	10%		
59.02.80	Articles of felt	lb.	20%		
59.03	**Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:**				
59.03.10	Bonded fibre fabrics and similar bonded yarn fabrics, not impregnated or coated	lb.	10%		
59.03.20	Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with artificial plastic materials	lb.	50%	15%	
59.03.30	Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated other than with artificial plastic materials	lb.	10%		
59.03.90	Other	lb.	20%		
59.04	**Twine, cordage, ropes and cables, plaited or not:**				
59.04.10	Jute twine commonly used for seaming hessian bags	lb.	15%	10% (U.K.; Canada)	
59.04.20	Other twine commonly used for seaming hessian bags	lb.	5%	free (U.K.; Canada)	
59.04.30	Binder twine, being oiled twine, commonly used in harvesting machines	lb.	5%	free (U.K; Canada)	
59.04.60	Drilling, transmission and waterboring rope	lb.	free		
59.04.90	Other	lb.	20%		
59.05	**Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:**				
59.05.10	Trawl nets, drag nets and seine nets; netting suitable for such nets	lb.	free		
59.05.30	Lobster nets	lb.	15% or 15c each		
59.05.90	Other nets and netting	lb.	20%		
59.06	**Other articles made from yarn, twine, cordage, rope or cables (excluding textile fabrics and articles made from such fabrics):**				
59.06.10	Boot and shoe laces	lb.	55%	25%	
59.06.90	Other	lb.	20%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
59.07	**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:**				
59.07.10	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like	lb.	free		
59.07.20	Tracing cloth	lb.	50%	15%	
59.07.90	Other	lb.	50%	15%	
59.08	**Textiles fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials:**				
59.08.10	In a plain weave, of a weight of the basic textile fabric exceeding 10 oz. per sq. yd., commonly known as canvas or duck, surface-coated	lb.	15%		
59.08.20	Electrical insulating tape	lb.	5%		free (U.K.)
59.08.90	Other	lb.	50%	15%	
59.09	**Textile fabrics (excluding linoleum and other goods of heading No. 59.10) impregnated or coated with oil or preparations with a basis of drying oil:**				
59.09.10	Oilcloth	lb.	free		
59.09.20	Grafting tape for trees	lb.	free		
59.09.30	Electrical insulating tape	lb.	5%		free (U.K.)
59.09.40	In a plain weave, of a weight of the basic textile fabric exceeding 10 oz. per sq. yd., commonly known as canvas or duck, surface-coated	lb.	15%		
59.09.90	Other	lb.	50%	15%	
59.10	**Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not:**				
59.10.10	Tiles	sq. yd.	20%		
59.10.90	Other	sq. yd.	10%		
59.11	**Rubberised textile fabrics (excluding rubberised knitted or crocheted goods):**				
59.11.10	Plates, sheets and strip of expanded, foam or sponge rubber, combine with textile fabrics	lb.	20%		
59.11.20	Electrical insulating tape	lb.	5%		free (U.K.)
59.11.30	Bonded fibre fabrics	lb.	10%		
59.11.40	In a plain weave, of a weight of the basic textile fabric exceeding 10 oz. per sq. yd., commonly known as canvas or duck, surface-coated	lb.	15%		
59.11.90	Other	lb.	50%	15%	

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
59.12	**Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:**				
59.12.10	Fabrics in a plain weave, of a weight of the basic textile fabric exceeding 10 oz. per sq. yd., commonly known as canvas or duck, surface-coated	lb.	15%		
59.12.20	Painted canvas, being theatrical scenery, studio back-cloths or the like	lb.	20%		
59.12.30	Bandages, plasters and the like, containing zinc oxide; fracture bandages coated with plaster	lb.	17½%		
59.12.90	Other	lb.	50%	15%	
59.13	**Elastic fabrics and trimmings (excluding knitted or crocheted goods) consisting of textile materials combined with rubber threads:**				
59.13.10	Elastic webbing and other small-wares, of a width not exceeding 30 centimetres	lb.	45%	30%	
59.13.20	Fabrics of a width exceeding 30 centimetres	lb.	10%		
59.14	**Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles:**				
59.14.10	Candlewick	lb.	25%		
59.14.20	Gas mantles	lb.	5%		
59.14.90	Other	lb.	20%		
59.15	**Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:**				
59.15.10	Hose commonly used for fire fighting	lb.	free		
59.15.90	Other	lb.	15%		
59.16	**Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material:**				
59.16.10	Transmission belts or belting	lb.	5%		free (U.K.)
59.16.20	Conveyor or elevator belts or belting for industrial purposes:				
	.10 For mining purposes	lb.	25%		20% (U.K.)
	.20 For other industrial purposes	lb.	23%	3%	20% (U.K.)
59.16.30	Conveyor or elevator belts or belting not for industrial purposes	lb.	7%		free (U.K.; Canada)
59.17	**Textile fabrics and textile articles, of a kind commonly used in machinery or plant:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
59.17.10	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabrics of a kind commonly used in machinery or plant	lb.	free		
59.17.20	Bolting cloth	lb.	free		
59.17.30	Woven textile fabrics (tabular orzendless) of a kind commonly used in paper-making or other machinery				
59.17.40	Textile fabrics reinforced with metal or of metallised yarn, of a kind commonly used in machinery or plant	lb.	free		
59.17.50	Cords, braids and similar textile products of a kind commonly used in machinery or plant as packing or as lubricating materials; gaskets, diaphragms and washers	lb.	free		
59.17.60	Filter elements suitable for use with motor vehicles (excluding motor cycles)	lb.	40%	20%	
59.17.65	Filter elements suitable for use with motor cycles	lb.	20%	15%	15% (U.K.)
59.17.70	Filter bags	lb.	5%		free (U.K.)
59.17.71	Bags for vacuum cleaners	lb.	5%		free (U.K.; Canada)
59.17.80	Filter cloths for industrial filters, cut to size or shape	lb.	5%		free (U.K.)
59.17.85	Other filter cloths, cut to size or shape	lb.	20%		
59.17.90	Other	lb.	free		

CHAPTER 60

KNITTED AND CROCHETED GOODS

NOTES:

1. This Chapter does not cover the following:
   (*a*) Crochet lace of heading No. 58.09;
   (*b*) Knitted or crocheted goods falling within Chapter 59;
   (*c*) Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (heading No. 61.09);
   (*d*) Old clothing or other articles falling within heading No. 63.01; or
   (*e*) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
2. Headings Nos. 60.02 to 60.06 are to be taken to apply to the following:
   (*a*) Articles of the kinds described therein (finished or unfinished, complete or incomplete) and parts thereof, knitted or crocheted directly to shape or made up from knitted or crocheted fabric; and
   (*b*) Knitted or crocheted fabric shaped for making the goods referred to in (*a*) above.
3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread (or elastic) forming merely a supporting band.
4. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

5. For the purposes of this Chapter:

   (*a*) "Elastic" means consisting of textile materials combined with rubber threads; and

   (*b*) "Rubberised" means impregnated, coated or covered with rubber, or made with textile thread impregnated or coated with rubber.

6. For the purposes of heading No. 60.03 the expression "socks for young children" includes socks with a foot measurement of up to 8 inches (or 5 inches in respect of "stretch" type socks).

7. For the purposes of heading No. 60.04 the expression "infants' garments" includes all garments with a chest measurement of less than 20 inches.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
60.01	**Knitted or crocheted fabric, not elastic nor rubberised:**				
60.01.10	Of cotton (excluding pyjama girdling and open-work fabrics similar to lace or net fabrics):				
	.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	27½% plus 3c per sq. yd.	12½% plus 1½c per sq. yd.	17½% (U.K.)
	.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	42½%	22½%	17½% (U.K.)
	.30 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 24c	sq. yd.	37½%	22½%	
	.90 Other	sq. yd.	25%		
60.01.20	Of combed wool or other combed animal hair:				
	.10 Defined by means of draw threads	sq. yd.	40%	25%	
	.90 Other	sq. yd.	32½%	20%	
60.01.30	Of carded wool or other carded animal hair	sq. yd.	25%	5%	
60.01.40	Of cellulosic fibres (excluding open-work fabrics similar to lace or net fabrics)	sq. yd.	45%	30%	
60.01.50	Of polyamide and polyester fibres (excluding open-work fabrics similar to lace or net fabrics):				
	.10 Printed or flocked	sq. yd.	10%		
	.20 Of stretch or bulked yarns of polyester fibres (excluding printed or flocked	sq. yd.	35c per sq. yd.		
	.90 Other	sq. yd.	18c per sq. yd. less 50 per cent of the f.o.b. price with a minimum of 25%		
60.01.60	Of other synthetic fibres (excluding open-work fabrics similar to lace or net fabrics):				
	.10 Printed or flocked	sq. yd.	10%		
	.80 Other, of a value for duty purposes per sq. yd. not exceeding 40c	sq. yd.	10% plus 6c per sq. yd.		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.90 Other, of a value for duty purposes per sq. yd. exceeding 40c	sq. yd.	25%		
60.01.70	Pyjama girdling of cotton	sq. yd.	40%	25%	
60.01.80	Open-work fabrics similar to lace or net fabrics	sq. yd.	25%		20% (U.K.)
60.01.90	Other	sq. yd.	25%		
60.02	**Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:**				
60.02.10	Wholly of cotton or of synthetic fibres (excluding those specially reinforced or designed for the protection of industrial workers)	pr.	35% or 35c per pr.	25% or 25c per pr.	
60.02.20	Specially reinforced or designed for the protection of industrial workers	pr.	20%		15% (U.K.)
60.02.90	Other	pr.	15%		
60.03	**Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:**				
60.03.10	Stockings (excluding three-quarter hose) of continuous synthetic fibres	doz. pr.	50% or 10% plus 160c per doz. pr.	25% or 5% plus 120c per doz. pr.	20% or 120c per doz. pr. (U.K.; Canada; Ireland)
60.03.20	Stockings (including three-quarter hose) of cellulosic fibres	doz. pr.	20%	15%	10% (U.K.; Canada; Ireland)
60.03.30	Three-quarter hose (excluding those of cellulosic fibres)	doz. pr.	40%	25%	20% (U.K.; Canada; Ireland)
60.03.40	Other stockings	doz. pr.	20%	15%	10% (U.K.; Canada; Ireland)
60.03.50	Socks (excluding those of combed wool) for infants and young children:				
	.10 Of a f.o.b. price per doz. pr. not exceeding 100c	doz. pr.	60c per doz. pr.		
	.20 Of a f.o.b. price per doz. pr. exceeding 100c	doz. pr.	50%	25%	
60.03.60	Socks of combed wool	doz. pr.	30%	20%	
60.03.70	Other socks	doz. pr.	50% or 90c per doz. pr.	25% or 90c per doz. pr.	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
60.03.80	Infants' boottees	doz. pr.	15%		
60.03.90	Other	doz. pr.	20%		
60.04	**Under garments, knitted or crocheted, not elastic nor rubberised:**				
60.04.10	Shirts (excluding infants' shirts):				
	.10 Of combed wool	no.	55% or 35c each plus 20%	30% or 25c each	
	.20 Of cellulosic fibres	no.	55% or 20c each plus 20%	30% or 15c each	
	.30 Of silk or synthetic fibres	no.	55% or 20c each plus 25%	30% or 15c each plus 5%	
	.90 Other	no.	55% or 20c each plus 20%	30% or 15c each	
60.04.30	Pyjama suits and nightdresses (excluding infants'):				
	.10 Of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each	
	.20 Of cellulosic fibres	no.	35% or 35c each	30% or 25c each	
	.90 Other	no.	35% or 35c each	25% or 25c each	
60.04.40	Vests with a chest measurement of less than 20 in. and other infants' garments	no.	15%		
60.04.50	Vests with a chest measurement of 20 in. or more and knickers, for boys and girls:				
	.10 Of cotton	doz.	40% or 15% plus 120c per doz.	30% or 15% plus 30c per doz.	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
	.20 Of cellulosic fibres, for boys	doz.	35% or 15% plus 120c per doz.	30% or 15% plus 40c per doz.	
	.30 Of cellulosic fibres, for girls	doz. 15%	35% or 15% plus 120c per doz.	30% or 15% plus 30c per doz.	
	.40 Of synthetic fibres	doz.	35% or 120c per doz.	25% or 40c per doz.	
	.90 Other	doz.	25%	15%	
60.04.60	Vests and drawers, for men and women:				
	.10 Containing 50 per cent or more cotton (but less than 50 per cent cellulosic fibres), for men	doz.	40% or 15% plus 150c per doz.	30% or 15% plus 40c per doz.	30% (U.K.)
	.20 Containing 50 per cent or more cotton (but less than 50 per cent cellulosic fibres), for women	doz.	40% or 15% plus 150c per doz.	30% or 15% plus 30c per doz.	30% (U.K.)
	.30 Containing 50 per cent or more cellulosic fibres, for men	doz.	35% or 15% plus 180c per doz.	30% or 15% plus 60c per doz.	30% (U.K.)
	.40 Containing 50 per cent or more cellulosic fibres, for women	doz.	35% or 15% plus 180c per doz.	30% or 15% plus 40c per doz.	30% (U.K.)
	.50 Of synthetic fibres	doz.	35% or 240c per doz.	25% or 180c per doz.	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
	.90 Other	doz.	25%	15%	
60.04.70	Slips and combinations, for girls:				
	.10 Of cotton	doz.	40% or 15% plus 150c per doz.	30% or 15% plus 40c per doz.	
	.20 Of cellulosic fibres	doz.	35% or 15% plus 150c per doz.	30% or 15% plus 50c per doz.	
	.30 Of synthetic fibres	doz.	35% or 150c per doz.	25% or 50c per doz.	
	.90 Other	doz.	25%	15%	
60.04.80	Slips and combinations, for women:				
	.10 Containing 50 per cent or more cotton (but less than 50 per cent cellulosic fibres)	doz.	40% or 15% plus 210c per doz.	30% or 15% plus 50c per doz.	30% (U.K.)
	.20 Containing 50 per cent or more cellulosic fibres	doz.	35% or 15% plus 240c per doz.	30% or 15% plus 70c per doz.	30% (U.K.)
	.30 Of synthetic fibres	doz.	35% or 480c per doz.	25% or 360c per doz.	
	.90 Other	doz.	25%	15%	
60.04.90	Other under garments:				
	.10 Of Cotton	doz.	40%	30%	
	.20 Of cellulosic fibres	doz.	35%	30%	
	.30 Of synthetic fibres	doz.	35%	25%	
	.90 Of other fibres	doz.	25%	15%	
60.05	**Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
60.05.10	Swim-suits:				
	.10 For men	no.	30% or 35c per suit	20% or 25c per suit	
	.20 For women	no.	30% or 70c per suit	20% or 50c per suit	
	.30 For children	no.	30%	20%	
60.05.20	Dressing gowns and bath robes:				
	.10 For men or women	no.	30% or 70c each	20% or 50c each	
	.20 For children	no.	30% or 50c each	20% or 30c each	
60.05.40	Shawls:				
	.10 Infants' carrying shawls	no.	15% or 30c each	15%	
	.90 Other	no.	15%		
60.05.45	Infants' garments	no.	15%		
60.05.50	Dresses (excluding infants' dresses):				
	.10 Of combed wool	no.	55% or 20% plus 100c each	30% or 75c each	
	.20 Of cellulosic fibres	no.	55% or 20% plus 60c each	30% or 50c each	
	.30 Of cotton	no.	55% or 25% plus 20c each	30% or 5% plus 15c each	
	.90 Other	no.	55% or 20% plus 60c each	30% or 50c each	

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
60.05.55	Other garments (excluding infants' garments):				
	.10 Of combed wool	no.	55% or 20% plus 35c each	30% or 25c each	
	.20 Of cellulosic fibres	no.	55% or 20% plus 20c each	30% or 15c each	
	.30 Of cotton	no.	55% or 25% plus 20c each	30% or 5% plus 15c each	
	.90 Other	no.	55% or 20% plus 20c each	30% or 15c each	
60.05.60	Blankets	no.	25%		
60.05.70	Pyjama girdles	no.	40%	25%	
60.05.90	Other	no.	20%		
60.06	**Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):**				
60.06.10	Elastic fabric:				
	.10 Containing more than 50 per cent of synthetic fibes	sq. yd.	10%		
	.90 Other	sq. yd.	25%		
60.06.20	Rubberised fabric:				
	.10 Impregnated, coated or covered, with rubber	sq. yd.	50%	15%	
	.90 Other	sq. yd.	25%		
60.06.30	Gloves, mittens and mitts:				
	.10 Specially designed for outdoor sports or games	pr.	15%	10%	
	.20 Specially reinforced or designed for the protection of industrial workers	pr.	20%		15% (U.K.)
60.06.50	Stockings	pr.	free		
60.06.60	Knee-caps, ankle guards and wrist bands:				
	.10 Padded, ribbed or lined	no.	15%	10%	
	.90 Other	no.	50%	30%	
60.06.70	Belts	no.	15%		
60.06.90	Other	no.	20%		

CHAPTER 61

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

NOTES:

1. The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.
2. The headings of this Chapter do not cover the following:
   (*a*) Old clothing or other articles falling within heading No. 63.01; or
   (*b*) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
3. For the purposes of headings Nos. 61.01 to 61.04:
   (*a*) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified under heading No. 61.02 or 61.04 as the case may be;
   (*b*) The expression "infants' garments" is to be taken to apply to:
      (i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and
      (ii) Babies' napkins.
4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 centimeters are to be classified as handkerchiefs (heading No. 61.05).
   Handkerchiefs of which any side exceeds 60 centimeters are to be classified under heading No. 61.06.
5. The headings of this Chapter are to be taken to apply also to unfinished or incomplete articles of the kinds described therein and to shaped textile fabric for making such articles including knitted or crocheted fabric shaped for making articles classified under heading No. 61.09.

I	Tariff Heading	II	III	IV	V
		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
61.01	**Men's and boys' outer garments:**				
61.01.10	Bespoke or made to measure for an individual by a tailor	no.	30%		
61.01.20	Boys' dungarees, slacks and jeans, ready made:				
	.10 Of unprinted cotton fabrics in a plain, twill or sateen weave	no.	35% or 30c each	25% or 20c each	
	.20 Of other fabrics	no.	15% or 30c each	15% or 20c each	
61.01.30	Clothing of water-proofed fabrics, ready made:				
	.10 Raincoats of rubberised fabrics	no.	25% or 120c each	15% or 90c each	
	.20 Of rubberised fabrics (excluding raincoats)	no.	25%	15%	
	.30 Of fabrics impregnated or coated with oil or with artificial plastic material	no.	35%	25%	
61.01.40	Men's dressing gowns and bath robes, ready made	no.	30% or 70c each	20% or 50c each	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Preferential
61.01.50	Boys' dressing gowns and bath robes, ready made:				
	.10 Of carded wool or other carded animal hair	no.	30% or 50c each	30% or 30c each	
	.20 Of other fibres	no.	30% or 50c each	20% or 30c each	
61.01.55	Men's bathing costumes	no.	30% or 35c each	20% or 25c each	
61.01.60	Boys' bathing costumes	no.	30%	20%	
61.01.65	Men's overcoats, duffel-coats and raincoats (excluding those of waterproofed fabrics), ready made:				
	.10 Of combed yarns containing more than 30 per cent wool or other animal hair	no.	25% or 125c each	20% or 100c each	
	.90 Other	no.	20% or 125c each	15% or 100c each	
61.01.70	Boys' overcoats, duffel-coats and raincoats (excluding those of waterproofed fabrics), ready made:				
	.10 Of combed yarns containing more than 30 per cent wool or other animal hair	no.	25% or 75c each	20% or 50c each	
	.90 Other	no.	15%		
61.01.75	Dust-coats, overalls, dungarees, boiler suits, smocks and similar protective clothing of a kind commonly worn by factory workers, butchers, artisans or warehousemen	no.	40% or 40c each	30% or 30c each	
61.01.80	Men's jackets, waistcoats and trousers (including shorts), ready made:				
	.10 Of unprinted cotton fabrics in a plain, twill or sateen weave	no.	40% or 40c each	30% or 30c each	
	.20 Of other fabrics	no.	35% or 60c each	25% or 50c each	
61.01.85	Boy's jackets, waistcoats and trousers (including shorts), ready made:				
	.10 Of unprinted cotton fabrics in a plain, twill or sateen weave (excluding blazers)	no.	35% or 30c each	25% or 20c each	

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.20 Blazers, striped	no.	15%		
	.30 Blazers, other	no.	20%		
	.90 Other	no.	35% or 40c each	25% or 30c each	
61.01.90	Other, including pagnes or loin cloths	no.	15%		
61.02	**Women's girls' and infants' outer garments:**				
61.02.10	Bespoke or made to measure for an individual by a tailor or dressmaker	no.	30%		
61.02.15	Women's dungarees, slacks, jeans and shorts, ready made	no.	40% or 40c each	30% or 30c each	
61.02.20	Girls' dungarees, slacks, jeans and shorts, ready made:				
	.10 Of unprinted cotton fabrics in a plain, twill or sateen weave	no.	35% or 30c each	25% or 20c each	
	.20 Of other fabrics	no.	15% or 30c each	15% or 20c each	
61.02.30	Clothing of water-proofed fabrics, ready made:				
	.10 Raincoats of rubberised fabrics	no.	25% or 120c each	15% or 90c each	
	.20 Of rubberised fabrics (excluding raincoats)	no.	25%	15%	
	.50 Of fabrics impregnated or coated with oil or with artificial plastic material	no.	35%	25%	
61.02.40	Women's dressing gowns and bath robes, ready made:				
	.10 Of carded wool or other carded animal hair	no.	30% or 70c each	30% or 50c each	
	.90 Other	no.	30% or 70c each	20% or 50c each	
61.02.50	Girls' dressing gowns and bath robes, ready made:				
	.10 Of carded wool or other carded animal hair	no.	30% or 50c each	30% or 30c each	
	.90 Other	no.	30% or 50c each	20% or 30c each	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
61.02.55	Women's bathing costumes	no.	30% or 70c each	20% or 50c each	
61.02.60	Girls' bathing costumes	no.	30%	20%	
61.02.65	Women's overcoats and raincoats (excluding those of waterproofed fabrics), ready made:				
	.10 Of carded wool or other carded animal hair	no.	30% or 125c each	30% or 100c each	
	.90 Other	no.	30% or 125c each	20% or 100c each	
61.02.70	Girls' overcoats and raincoats (excluding those of waterproofed fabrics), ready made	no.	15%		
61.02.75	Dust-coats, overalls, factory coats and similar protective clothing	no.	40% or 40c each	30% or 30c each	
61.02.80	Girls' dresses, ready made, of the school uniform type	no.	35% or 45c each	25% or 35c each	
61.02.81	Girls' dresses, ready made (excluding those of the school uniform type)	no.	15%		
61.02.85	Women's dresses, ready made:				
	.10 Of carded wool or other carded animal hair	no.	35% or 100c each	30% or 75c each	
	.20 Of combed wool or other combed animal hair, silk or synthetic fibres	no.	35% or 100c each	25% or 75c each	
	.30 Of cotton or cellulosic fibres	no.	35% or 65c each	25% or 50c each	
	.90 Other	no.	35%	25%	
61.02.86	Women's jackets, ready made:				
	.10 Of carded wool or other carded animal hair	no.	35% or 70c each	30% or 55c each	
	.20 Of combed wool or other combed animal hair, silk or synthetic fibres	no.	35% or 70c each	25% or 55c each	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Preferential
	.30 Of cotton or cellulosic fibres	no.	35% or 45c each	25% or 35c each	
	.90 Other	no.	35%	25%	
61.02.87	Women's skirts, ready made:				
	.10 Of carded wool or other carded animal hair	no.	35% or 50c each	30% or 40c each	
	.20 Of combed wool or other combed animal hair, silk or synthetic fibres	no.	35% or 50c each	25% or 40c each	
	.30 Of cotton or cellulosic fibres	no.	35% ~~or~~ 35c each	25% or 25c each	
	.90 Other	no.	35%	25%	
61.02.88	Other women's outer garments, ready made:				
	.10 Of carded wool or other carded animal hair	no.	35% or 35c each	30% or 25c each	
	.20 Of combed wool or other combed animal hair, silk or synthetic fibres	no.	35% or 35c each	25% or 25c each	
	.30 Of cotton or cellulosic fibres	no.	35% or 30c each	25% or 20c each	
	.90 Other	no.	35%	25%	
61.02.89	Girls' blazers without stripes	no.	20%		
61.02.90	Infants' clothing	no.	15%		
61.02.99	Other girls' outer garments, ready made	no.	15%		
61.03	**Men's and boys' garments, including collars, shirt fronts and cuffs:**				
61.03.10	Men's shirts, of unprinted cotton fabrics in a plain, twill or sateen weave	no.	40% or 35c each	30% or 25c each	
61.03.20	Men's shirts (excluding those of unprinted cotton fabrics in a plain, twill or sateen weave), with attached collars	no.	40% or 50c each	30% or 35c each	
61.03.30	Men's shirts, of silk or cellulosic fibres, with loose collars	no.	40% or 50c each	30% or 35c each	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
61.03.40	Men's shirts of other fibres, with loose collars	no.	40% or 35c each	30% or 25c each	
61.03.50	Boys' shirts, of unprinted cotton fabrics in a plain, twill or sateen weave	no.	40% or 30c each	30% or 20c each	
61.03.52	Boys' shirts (excluding those of unprinted cotton fabrics in a plain, twill or sateen weave), with attached collars	no.	40% or 35c each	30% or 25c each	
61.03.53	Boys' shirts, of silk or cellulosic fibres, with loose collars	no.	40% or 35c each	30% or 25c each	
61.03.55	Boys' shirts of other fibres, with loose collars	no.	40% or 30c each	30% or 20c each	
61.03.60	Collars, shirt fronts and cuffs	no.	30%	20%	
61.03.70	Men's pyjama suits of cellulosic fibres	no.	35% or 35c each	30% or 25c each	
61.03.71	Men's pyjama suits of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each	
61.03.72	Other men's pyjama suits	no.	35% or 35c each	25% or 25c each	
61.03.80	Boys' pyjama suits of cellulosic fibres	no.	35%	30%	
61.03.81	Boys' pyjama suits of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each	
61.03.82	Other boys' pyjama suits	no.	35%	25%	
61.03.85	Men's vests and drawers, of cotton	doz.	40% or 15% plus 150c per doz.	30% or 15% plus 40c per doz.	
61.03.86	Men's vests and drawers, of cellulosic fibres	doz.	35% or 15% plus 180c per doz.	30% or 15% plus 60c per doz.	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
61.03.87	Men's vests and drawers, of synthetic fibres	doz.	35% or 240c per doz.	25% or 180c per doz.	
61.03.88	Other men's vests and drawers	doz.	25%	15%	
61.03.90	Boys' vests and drawers, of cotton	doz.	40% or 15% plus 120c per doz.	30% or 15% plus 30c per doz.	
61.03.91	Boys' vests and drawers, of cellulosic fibres	doz.	35% or 15% plus 120c per doz.	30% or 15% plus 40c per doz.	
61.03.92	Boys' vests and drawers, of synthetic fibers	doz.	35% or 120c per doz.	25% or 40c per doz.	
61.03.93	Other boys' vests and drawers	doz.	25%	15%	
61.03.99	Other under garments:				
	.10 Of cotton	doz.	40%	30%	
	.20 Of cellulosic fibres	doz.	35%	30%	
	.30 Of synthetic fibres	doz.	35%	25%	
	.90 Of other fibres	doz.	25%	15%	
61.04	**Women's girls' and infants' under garments:**				
61.04.10	Women's shirts, of unprinted cotton fabrics in a plain, twill or sateen weave	no.	40% or 35c each	30% or 25c each	
61.04.20	Women's shirts (excluding those of unprinted cotton fabrics in a plain, twill or sateen weave), with attached collars	no.	40% or 50c each	30% or 35c each	
61.04.30	Women's shirts, of silk or cellulosic fibres, with loose collars	no.	40% or 50c each	30% or 35c each	
61.04.40	Women's shirts of other fibres, with loose collars	no.	40% or 35c each	30% or 25c each	
61.04.50	Girls' shirts, of unprinted cotton fabrics in a plain, twill or sateen weave	no.	40% or 30c each	30% or 20c each	
61.04.52	Girls' shirts (excluding those of unprinted cotton fabrics in a plain, twill or sateen weave), with attached collars	no.	40% or 35c each	30% or 25c each	
61.04.53	Girls' shirts, of silk or cellulosic fibres, with loose collars	no.	40% or 35c each	30% or 25c each	
61.04.55	Girls' shirts of other fiberes, with loose collars	no.	40% or 30c each	30% or 20c each	
61.04.60	Under garments for infants	no.	15%		

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
61.04.70	Women's pyjama suits and nightdresses, of cellulosic fibres	no.	35% or 35c each	30% or 25c each	
61.04.71	Women's pyjama suits and nightdresses, of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each	
61.04.72	Other women's pyjama suits and nightdresses	no. or	35% or 35c each	25% or 25c each	
61.04.80	Girls' pyjama suits and nightdresses, of cellulosic fabres	no.	35%	30%	
61.04.81	Girls' pyjama suits and nightdresses, of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each	
61.04.82	Other girls' pyjama suits and nightdresses	no.	35%	25%	
61.04.85	Women's vests and drawers, of cotton	doz.	40% or 15% plus 150c per doz.	30% or 15% plus 30c per doz.	
61.04.86	Women's vests and drawers, of cellulosic fibres	doz.	35% or 15% plus 180c per doz.	30% or 15% plus 40c per doz.	
61.04.87	Women's vests and drawers, of synthetic fibres	doz.	35% or 240c per doz.	25% or 180c per doz.	
61.04.88	Other women's vests and drawers	doz.	25%	15%	
61.04.90	Girls' vests and drawers, of cotton	doz.	40% or 15% plus 120c per doz.	30% or 15% plus 30c per doz.	
61.04.91	Girls' vests and drawers, of cellulosic fibres	doz.	35% or 15% plus 120c per doz.	30% or 15% plus 30c per doz.	
61.04.92	Girls' vests and drawers, of synthetic fibres	doz.	35% or 120c per doz.	25% or 40c per doz.	

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
61.04.93	Other girls' vests and drawers	doz.	25%	15%	
61.04.94	Girls' slips and combinations:				
	.10 Of cotton	doz.	40% or 15% plus 150c per doz.	30% or 15% plus 40c per doz.	
	.20 Of cellulosic fibres	doz.	35% or 15% plus 150c per doz.	30% or 15% plus 50c per doz.	
	.30 Of synthetic fibres	doz.	35% or 150c per doz.	25% or 50c per doz.	
	.90 Other	doz.	25%	15%	
61.04.95	Women's slips and combinations:				
	.10 Of cotton	doz.	40% or 15% plus 210c per doz.	30% or 15% plus 50c per doz.	
	.20 Of cellulosic fibres	doz.	35% or 15% plus 240c per doz.	30% or 15% plus 70c per doz.	
	.30 Of synthetic fibres	doz.	35% or 480c per doz.	25% or 360c per doz.	
	.90 Other	doz.	25%	15%	
61.04.99	Other under garments:				
	.10 Of cotton	doz.	40%	30%	
	.20 Of cellulosic fibres	doz.	35%	30%	
	.30 Of synthetic fibres	doz.	35%	25%	
	.90 Of other fibres	doz.	25%	15%	
61.05	**Handkerchiefs**	no.	15%		
61.06	**Shawls, scarves, mufflers, mantillas, veils and the like:**				
61.06.10	Lace shawls; silk shawls; cashmere shawls	lb.	15%		
61.06.20	Shawls (excluding lace shawls, silk shawls and cashmere shawls) of cotton or of more than 60 per cent cotton with wool only, of a weight:				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.10 Exceeding 12 oz. each	lb.	25% or 6¼c per lb.		
	.20 Not exceeding 12 oz. each	lb.	15%		
61.06.30	Shawls (excluding lace shawls, silk shawls and cashmere shawls) containing 40 per cent or more wool, of a weight:				
	.10 Exceeding 12 oz. each	lb.	25% or 9c per lb.		
	.20 Not exceeding 12 oz. each	lb.	15%		
61.06.40	Shawls (excluding lace shawls, silk shawls and cashmere shawls) of other fibres, of a weight:				
	.10 Exceeding 12 oz. each	lb.	25% or 11¼c per lb.		
	.20 Not exceeding 12 oz. each	lb.	15%		
61.06.50	Scarves, mufflers and stoles	lb.	25% or 10c each		
61.06.90	Other	lb.	20%		
61.07	**Ties, bow ties and cravats**	no.	35% or 15c each	25% or 10c each	
61.08	**Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments**	no.	20%		
61.09	**Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic:**				
61.09.10	Brassieres and suspender-belts	no.	25% or 15c each	15% or 10c each	
61.09.20	Roll-on-girdles	no.	25%	15%	
61.09.30	Corsets, corset-belts, corselettes and girdles (excluding roll-on girdles)	no.	25% or 35c each	15% or 25c each	
61.09.40	Suspender jock-straps	no.	50%	30%	
61.09.50	Braces (trouser suspenders):				
	.10 Of a length of less than 30 in. each	doz. pr.	30% or 120c per doz. pr.	22½% or 60c per doz. pr.	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.20 Of a length of 30 in. or more each	doz. pr.	30% or 160c per doz. pr.	22½% or 80c per doz. pr.	
61.09.60	Hose suspenders and belts	no.	15%		
61.09.90	Other	no.	20%		
61.10	**Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:**				
61.10.10	Gloves, mittens and mitts, specially designed for outdoor sports	pr.	15%	10%	
61.10.20	Gloves, mittens and mitts, specially reinforced or designed for the protection of industrial workers	pr.	20%		15% (U.K.)
61.10.30	Stockings	pr.	20%	15%	10% (U.K.; Canada; Ireland)
61.10.90	Other	pr.	15%		
61.11	**Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):**				
61.11.10	Belts decorated with more than 24 imitation pearls	lb.	50% or 520c per lb.	20%	
61.11.20	Belts decorated with 24 or less imitation pearls or with pearls, precious or semi-precious stones (natural, synthetic or reconstructed); belts fitted with buckles or other fittings, of precious metal	no.	25%		
61.11.30	Other belts	no.	15%		
61.11.40	Badges and labels	no.	25%		
61.11.50	Made up textile interlinings	lb.	50%	25%	
61.11.55	Made up waistbanding	lb.	40%	25%	
61.11.90	Other	no.	20%		

CHAPTER 62

OTHER MADE UP TEXTILE ARTICLES

NOTES:

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

2. The headings of this Chapter do not cover the following:

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

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

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
62.01	**Travelling rugs and blankets:**				
62.01.10	Wholly of cotton or of 60 per cent or more cotton mixed with wool only, of a weight:				
	.10 Exceeding 12 oz. each	lb.	25% or 6½c per lb.		
	.20 Not exceeding 12 oz. each	lb.	25% or 10c per lb.		
62.01.20	Of 40 per cent or more wool, of a weight:				
	.10 Exceeding 12 oz. each	lb.	25% or 9c per lb.		
	.20 Not exceeding 12 oz. each	lb.	25% or 10c per lb.		
62.01.30	Of other fibres, of a weight:				
	.10 Exceeding 12 oz. each	lb.	25% or 11½c per lb.		
	.20 Not exceeding 12 oz. each	lb.	25% or 10c per lb.		
62.02	**Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:**				
62.02.10	Bedsheets of fabric raised on one or on both sides and commonly known as wintersheets	lb.	30%	25%	
62.02.20	Bedsheets (excluding wintersheets) and pillow-cases ..	lb.	35% or 8½c per sq. yd. of fabric	30%	
62.02.30	Of unprinted cotton fabrics in a plain, twill or sateen weave (excluding bedsheets and pillow-cases)	lb.	35%	30%	
62.02.40	Other bed linen and table linen	lb.	20%	15%	
62.02.45	Kitchen linen, including tea towels and glass cloths ..	lb.	25%	15%	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
65.05.30	Berets	no.	30% or 50c per doz. plus 5%	25% or 50c per doz.	
65.05.40	Cloth hats identifiable as women's wear, trimmed	no.	35% or 140c per doz.	25% or 100c per doz. with a maximum of 30%	
65.05.45	Other cloth hats	no.	35% or 140c per doz.	25% or 100c per doz.	
65.05.90	Other	no.	25%		
65.06	**Other headgear, whether or not lined or trimmed:**				
65.06.10	Rubber bathing caps	no.	15%		
65.06.30	Hard hats for miners and other industrial workers; firemen's helmets; crash helmets	no.	free		
65.06.90	Other	no.	25%		
65.07	**Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chin straps, for headgear**	no.	20%		

CHAPTER 66

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

NOTES:

1. This Chapter does not cover the following:
   (*a*) Measure walking-sticks or the like (heading No. 90.16);
   (*b*) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
   (*c*) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).
2. Heading No. 66.03 is to be taken not to apply to parts, trimmings or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
66.01	**Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)**	no.	30%		
66.02	**Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
66.02.10	Of leather or composition leather	no.	25%		
66.02.20	Of other materials	no.	20%		
66.03	**Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02:**				
66.03.10	Of umbrellas and sunshades	no.	20%		
66.03.20	Of walking-sticks, canes, whips, riding-crops and the like	no.	20%		

CHAPTER 67

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

NOTES:

1. This Chapter does not cover the following:
   (*a*) Straining cloth of human hair (heading No. 59.17);
   (*b*) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
   (*c*) Footwear (Chapter 64);
   (*d*) Headgear (Chapter 65);
   (*e*) Feather dusters (heading No. 96.04), powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06); or
   (*f*) Toys, sports requisites or carnival articles (Chapter 97).
2. Heading No. 67.01 is to be taken not to apply to the following:
   (*a*) Goods (for example, bedding) in which feathers or down constitute only filling or padding;
   (*b*) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding;
   (*c*) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02; or
   (*d*) Fans (heading No. 67.05).
3. Heading No. 67.02 is to be taken not to apply to the following:
   (*a*) Articles of glass (Chapter 70);
   (*b*) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
67.01	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (excluding goods falling within heading No. 05.07 and worked quills and scapes):**				
67.01.10	Trimmings of feathers or down	lb.	free		
67.01.90	Other	lb.	20%		
67.02	**Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit**	lb.	20%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
67.03	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like:**				
67.03.10	Human hair, bleached or dyed	lb.	free		
67.03.20	Other human hair	lb.	10%		
67.03.30	Wool or other animal hair	lb.	10%		
67.04	**Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)**	lb.	20%		
67.05	**Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material**	lb.	20%		

SECTION XIII

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

CHAPTER 68

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

NOTES:

1. This Chapter does not cover the following:
   (*a*) Goods falling within Chapter 25;
   (*b*) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bitumenised or asphalted paper);
   (*c*) Coated or impregnated textile fabric falling within Chapter 59 (for example, micacoated fabric, bitumenised or asphalted fabric);
   (*d*) Articles falling within Chapter 71;
   (*e*) Tools or parts of tools, falling within Chapter 82;
   (*f*) Lithographic stones of heading No. 84.34;
   (*g*) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
   (*h*) Dental burrs (heading No. 90.17);
   (*ij*) Goods falling within Chapter 91 (for example, clocks and clock cases);
   (*k*) Articles falling within heading No. 95.07;
   (*l*) Toys, games or sports requisites (Chapter 97);
   (*m*) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example, drawing slates); or
   (*n*) Works of art, collectors' pieces or antiques (Chapter 99).
2. In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings Nos. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it is, however, to be taken not to apply to slate.

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
68.01	**Road and paving setts, curbs and flagstones, of natural stone (excluding slate)**	lb.	20%		
68.02	**Worked monumental or building stone, and articles thereof (including mosaic cubes), excluding goods falling within heading No. 68.01 or within Chapter 69:**				
68.02.10	Roughly sawn blanks	lb.	free		
68.02.20	Marble, ground, polished or otherwise worked; marble tombstones and chips	lb.	20%	15%	
68.02.90	Other	lb.	20%		
68.03	**Worked slate and articles of slate, including articles of agglomerated slate:**				
68.03.10	Roofing slates	lb.	free		
68.03.90	Other	lb.	20%		
68.04	**Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks; segments and other finished parts of suchstones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:**				
68.04.10	Of natural stone or agglomerated natural stone	lb.	free		
68.04.20	Of emery or corundum	lb.	15%		
68.04.30	Millstones of a diameter exceeding 5 ft.	lb.	free		
68.04.90	Other	lb.	15%		
68.05	**Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery:**				
68.05.10	Of natural stone	lb.	free		
68.05.20	Of emery or corundum	lb.	15%		
68.05.90	Other	lb.	15%		
68.06	**Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:**				
68.06.10	Of emery or corundum	lb.	15%		
68.06.90	Other	lb.	15%		
68.07	**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials (excluding those falling in heading No. 68.12 or 68.13, or in Chapter 69)**	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
68.08	**Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)**	lb.	20%		
68.09	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings, or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances:**				
68.09.10	Of wood wool agglomerated with magnesite	lb.	free		
68.09.90	Other	lb.	20%		
68.10	**Articles of plastering material**	lb.	20%		
68.11	**Articles of cement (including slag cement), of concrete or of artificial stone (including granolated marble agglomerated with cement), reinforced or not**	lb.	20%		
68.12	**Articles of asbestos-cement, of cellulose fibre-cement or the like:**				
68.12.10	Asbestos-cement pipes and tubes	lb.	free		
68.12.20	Asbestos-cement ridging and guttering	lb.	free		
68.12.70	Other articles of asbestos-cement	lb.	free		
68.12.80	Articles of cellulose fibre-cement	lb.	20%		
68.13	**Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not (excluding goods falling within heading No. 68.14); mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:**				
68.13.10	Fibre and waste	lb.	10%		
68.13.20	Thread	lb.	free		
68.13.25	Woven fabric	lb.	10%		
68.13.30	Prepared packing; prepared lagging for thermal insulation	lb.	free		
68.13.40	Asbestos gloves, mittens and mitts	no.	20%		15% (U.K.)
68.13.50	Clothing and headgear	no.	15%		
68.13.60	Cords, braids, plaits and similar packing	lb.	free		
68.13.90	Other	no.	20%		
68.14	**Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or**		20%		
68.14	**Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials:**				

I	Tariff Heading	II Statistical Unit	III	IV Rate of Duty M.F.N.	V Preferential
68.14.10	Brake linings of woven or plaited material	lb.	5c per lb.		
68.14.20	Brake linings of pressure or similarly moulded material	lb.	20%		
68.14.90	Other	lb.	5c per lb.		
68.15	**Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium):**				
68.15.10	Lamp-chimneys	no.	25%		
68.15.20	Plates or sheets (not bonded)	lb.	15%		
68.15.30	Micanite, micafolium and similar bonded mica splittings	lb.	20%		
68.15.90	Other	lb.	20%		
68.16	**Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included**	lb.	free		

CHAPTER 69

CERAMIC PRODUCTS

NOTES:

1. The headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.
2. This Chapter does not cover the following:
   (*a*) Goods falling within Chapter 71 (for example, imitation jewellery);
   (*b*) Cermets falling within heading No. 81.04;
   (*c*) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
   (*d*) Artificial teeth (heading No. 90.19);
   (*e*) Goods falling within Chapter 91 (for example, clocks and clock cases);
   (*f*) Toys, games or sports requisites (Chapter 97);
   (*g*) Smoking pipes, buttons or other articles falling within Chapter 98; or
   (*h*) Original statuary, collectors' pieces or antiques (Chapter 99).

I	Tariff Heading	II Statistical Unit	III	IV Rate of Duty M.F.N.	V Preferential

SUB-CHAPTER I

HEAT-INSULATING AND REFRACTORY GOODS

69.01	**Heat-insulating bricks, blocks, tiles and other heat-insulating goods of infusorial earths, of kieselguhr, of siliceous fossil meal or of similar siliceous earths:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
69.01.10	Bricks	lb.	free		
69.01.90	Other	lb.	20%		
69.02	**Refractory bricks, blocks, tiles and similar refractory constructional goods (excluding goods falling within heading No. 69.01):**				
69.02.10	Bricks	lb.	free		
69.02.90	Other	lb.	free		
69.03	**Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods) (excluding goods falling within heading No. 69.01):**				
69.03.10	Muffles, nozzles, plugs, burner jets, and similar parts of industrial furnaces	lb.	free		
69.03.20	Saggers, stands and other kiln furniture to support or separate pottery during firing	lb.	5%	5%	free (U.K.)
69.03.90	Other	lb.	free		
	SUB-CHAPTER II				
	OTHER CERAMIC PRODUCTS				
69.04	**Building bricks (including flooring blocks, support or filler tiles and the like)**	lb.	free		
69.05	**Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments**	lb.	20%		
69.06	**Piping, conduits and guttering (including angles, bends and similar fittings)**	lb.	25%		
69.07	**Unglazed setts, flags and paving, hearth and wall tiles:**				
69.07.10	Mosaic cubes	sq. yd.	20% plus 150c per sq. yd.	20% plus 90c per sq. yd.	
69.07.20	Paving and hearth tiles (excluding mosaic cubes): vitrified	sq. yd.	20% plus 150c per sq. yd.	20% plus 90c per sq. yd.	
69.07.40	Wall tiles (excluding mosaic cubes)	sq. yd.	20%		
69.07.50	Bordering, capping, skirting, frieze, angle, corner and other fitting tile pieces for finishing off facing and paving work	lb.	20%		
69.07.90	Other	lb.	20%		
69.08	**Glazed setts, flags and paving, hearth and wall tiles:**				
69.08.10	Mosaic cubes	sq. yd.	20% plus 150c per sq. yd.	20% plus 90c per sq. yd.	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
69.08.20	Paving and hearth tiles (excluding mosaic cubes) . . vitrified	sq. yd.	20% plus 150c per sq. yd.	20% plus 90c per sq. yd.	
69.08.40	Wall tiles (excluding mosaic cubes)	sq. yd.	20%		
69.08.50	Bordering, capping, skirting, frieze, angle, corner and other fitting tile pieces for finishing off facing and paving work	lb.	20%		
69.08.90	Other	lb.	20%		
69.09	**Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:**				
69.09.10	Laboratory wares	lb.	free		
69.09.20	Troughs, tubs and similar articles, of a kind used in . . agriculture	lb.	free		
69.09.30	Raschig rings, extrusion dies, distillation coils and . . other industrial wares	no.	free		
69.09.40	Pots, jars and similar containers	no.	15%		
69.10	**Sinks, wash basins, bidets, water closet pans, . . urinals, baths and like sanitary fittings**	no.	20%		
69.11	**Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian):**				
69.11.10	*Toiletware or tableware (excluding sweet dishes and . ash trays):*				
	.10 Cups	no.	25% or 4c each		
	.20 Saucers	no.	25% or 4c each		
	.90 Other	lb.	25% or 1000c per 100 lb.	25% or 585c per 100 lb.	
69.11.15	Sweet dishes and ash trays	lb.	1000c per 100 lb.	585c per 100 lb. with a maximum of 20%	
69.11.20	Other, of a f.o.b. price not exceeding 30c each	no.	30c each	10c each	
69.11.30	Other, of a f.o.b. price exceeding 30c each but not . . exceeding 100c each	no.	50% or 30c each	25% or 15c each	
69.11.90	Other	lb.	50%	5%	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
69.12	**Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:**				
69.12.10	Toiletware or tableware (excluding sweet dishes and ash trays):				
	.10 Cups	no.	25% or 4c each		
	.20 Saucers	no.	25% or 4c each		
	.90 Other	lb.	25% or 1000c per 100 lb.	25% or 585c per 100 lb.	
69.12.15	Sweet dishes and ash trays	lb.	1000c per 100 lb.	585c per 100 lb. with a maximum of 20%	
69.12.20	Other, of a f.o.b. price not exceeding 30c each	no.	30c each	10c each	
69.12.30	Other, of a f.o.b. price exceeding 30c each but not exceeding 100c each	no.	50% or 30c each	25% or 15c each	
69.12.90	Other	lb.	50%	5%	
69.13	**Statuettes and other ornaments, and articles of personal adornment; articles of furniture:**				
69.13.10	Articles of personal adornment	no.	25%		
69.13.90	Other	no.	50% or 30c each	20%	
69.14	**Other articles**	no.	50% or 30c each	20%	

CHAPTER 70

GLASS AND GLASSWARE

NOTES:

1. This Chapter does not cover the following:

   (*a*) (i) Ceramic enamels (heading No. 32.08);

   (ii) Goods falling within Chapter 39 (for example, glass fibre laminate sheets);

   (*b*) Goods falling within Chapter 71 (for example, imitation jewellery);

   (*c*) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;

   (*d*) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;

(*e*) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97); or

(*f*) Buttons, fitted vacuum flasks, complete scent or similar sprays or other articles falling within Chapter 98.

2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), *whether or not* surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.

3. The expression "glass" is to be taken to extend to fused quartz and fused silica.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
70.01	**Waste glass (cullet); glass in the mass (excluding optical glass)**	lb.	free		
70.02	**Glass of the variety known as "enamel" glass, in the mass, rods and tubes**	lb.	free		
70.03	**Glass in balls, rods and tubes, unworked . . . . (excluding optical glass)**	lb.	free		
70.04	**Unworked cast or rolled glass (including . . . . flashed or wired glass), whether figured or not, in rectangles**	sq. ft.	20%		
70.05	**Unworked drawn or blown glass (including flashed glass), in rectangles:**				
70.05.10	Plain clear, of a weight per sq. ft. not exceeding 18 oz.	sq. ft.	30c per 100 sq. ft.		20c per 100 sq. ft. (U.K.)
70.05.20	Plain clear, of a weight per sq. ft. exceeding 18 oz. but not exceeding 24 oz.	sq. ft.	40c per 100 sq. ft.		30c per 100 sq. ft. (U.K.)
70.05.30	Plain clear, of a weight per sq. ft. exceeding 24 oz. . .	sq. ft.	40c per 100 sq. ft.		
70.05.90	Other	sq. ft.	20%		
70.06	**Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked:**				
70.06.10	Polished plate glass, exceeding 10 sq. ft. per sheet . .	sq. ft.	416⅔c per 100 sq. ft.		333⅓c per 100 sq. ft. (U.K.)
70.06.20	Polished plate glass, not exceeding 10 sq. ft. per sheet	sq. ft.	83⅓c per 100 sq. ft.		free (U.K.)
70.06.30	Float glass, exceeding 10 sq. ft. per sheet	sq. ft.	333c per 100 sq. ft.		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
70.06.40	Float glass, not exceeding 10 sq. ft. per sheet	sq. ft.	free		
70.06.90	Other	sq. ft.	20%		
70.07	**Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulated glass; leaded lights and the like:**				
70.07.10	Stained glass windows	lb.	free		
70.07.20	Multiple-walled insulating glass	lb.	20%		
70.07.30	Leaded lights and the like (excluding stained glass windows)	lb.	20%		
70.07.90	Cast, rolled, drawn, blown or float glass, worked	lb.	20%		
70.08	**Safety glass consisting of toughened or laminated glass, shaped or not**	lb.	20%		
70.09	**Glass mirrors (including rear-view mirrors), unframed, framed or backed:**				
70.09.10	With metal frames plated with precious metal	no.	30%		
70.09.80	Unframed	no.	20%		
70.09.90	Other	no.	20% or 2½c each		
70.10	**Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass:**				
70.10.10	Syphon vases	no.	5%		
70.10.20	Beer and mineral water type bottles:				
	.10 Of a capacity not exceeding 7½ fl. oz.	gross	25c per gross		
	.20 Of a capacity exceeding 7½ fl. oz. but not exceeding 14 fl. oz.	gross	37½c per gross		
	.40 Of a capacity exceeding 14 fl. oz. but not exceeding 28 fl. oz.	gross	50c per gross		
	.50 Of a capacity exceeding 28 fl. oz.	gross	25%		
70.10.90	Other containers	lb.	15%		
70.10.99	Stoppers and other closures	lb.	5%		
70.11	**Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:**				
70.11.10	Bulbs suitable for electric lamps	no.	5%		free (U.K.)
70.11.90	Other	no.	20%	5%	
70.12	**Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor**	no.	20%	5%	

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
70.13	**Glassware (excluding articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:**				
70.13.10	Ashtrays	no.	20%		
70.13.90	Other	no.	20%	5%	
70.14	**Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:**				
70.14.10	Chandeliers and other gas or electric lighting fittings	no.	5%		free (U.K.)
70.14.20	Oil lamps; lamp-chimneys and lampshades, for oil lamps	no.	5%		
70.14.30	Lampshades, reflectors, globes and diffusers, of glass moulded to shape, suitable for gas or electric lighting.	no.	5%		free (U.K.)
70.14.40	Reflex glass studs suitable for traffic signs	no.	free		
70.14.90	Other	no.	20%		
70.15	**Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like**	lb.	20%		
70.16	**Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms:**				
70.16.10	Glass bricks	lb.	free		
70.16.90	Other	lb.	20%		
70.17	**Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:**				
70.17.10	Laboratory glassware	lb.	free		
70.17.20	Hygienic and pharmaceutical glassware (excluding chamber pots, spittoons, urinals, bedpans and medicine droppers)	lb.	free		
70.17.30	Glass ampoules	lb.	15%		
70.17.90	Other	lb.	20%	5%	
70.18	**Optical glass and elements of optical glass (excluding optically worked elements); blanks *for corrective spectacle lenses***	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
70.19	**Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lampworked glass; glass grains (ballotini):**				
70.19.10	Glass beads (excluding imitation pearls), loose or provisionally strung	lb.	25% or 500c per 100 lb.	15% or 330c per 100 lb.	
70.19.20	Imitation pearls, loose or provisionally strung, or mounted into articles (excluding bracelets and necklaces) containing more than 24 individual pearls	lb.	50% or 520c per lb.	25%	
70.19.21	Imitation pearl bracelets and necklaces (the length of an article for duty purposes to be deemed to be the total length of the number of individual strings or rows comprising such article)	ft.	50% or 10c per ft.	25%	
70.19.30	Imitation precious or semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares and articles of glassware made therefrom		25%		
70.19.40	Mosaics and similar decorative cubes and plates	sq. yd.	20% plus 150c per sq. yd.	20% plus 90c per sq. yd.	
70.19.50	Glass grains (ballotini)	lb.	free		
70.19.90	Other	lb.	20%	5%	
70.20	**Glass fibre (including wool), yarns, fabrics, and articles made therefrom:**				
70.20.10	Glass wool, for use with industrial filters	lb.	5%		free (U.K.)
70.20.15	Other glass wool	lb.	20%		
70.20.20	Continuous filament fibres and yarns	lb.	20%		
70.20.30	Staple fibres, slivers, rovings and staple fibre yarn	lb.	20%		
70.20.35	Woven fabrics coated with artificial plastic materials	lb.	50%	10%	
70.20.40	Other woven fabrics, including narrow loom fabrics	lb.	10%		
70.20.50	Prepared electrical insulating tape	lb.	5%		free (U.K.)
70.20.60	Filter bags	lb.	5%		free (U.K.)
70.20.90	Other	lb.	20%		
70.21	**Other articles of glass:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
70.21.10	Floats for fishing nets; lifebuoys and lifebelts	no.	free		
70.21.20	Articles identifiable for use solely or principally in industry ..	no.	free		
70.21.90	Other	no.	20%	5%	

SECTION XIV

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

CHAPTER 71

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

NOTES:

1. Subject to Note 1(*a*) to Section VI and except as provided below, all articles consisting wholly or partly:

   (*a*) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

   (*b*) Of precious metal or of rolled precious metal,

   are to be classified under this Chapter and not under any other Chapter.

2. (*a*) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (*b*) of the foregoing Note does not apply to such articles;

   (*b*) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).

3. This Chapter does not cover the following:

   (*a*) Amalgams of precious metal, and colloidal precious metal (heading No. 28.49);

   (*b*) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;

   (*c*) Goods falling in Chapter 32 (for example, lustres);

   (*d*) Handbags and other articles falling within heading No. 42.02 or 42.03;

   (*e*) Goods of heading No. 43.03 or 43.04;

   (*f*) Goods falling within Section XI (textiles and textile articles);

   (*g*) Footwear (Chapter 64) and headgear (Chapter 65);

   (*h*) Umbrellas, walking-sticks and other articles falling within Chapter 66;

   (*ij*) Fans and hand screens of heading No. 67.05;

   (*k*) Coin (Chapter 72 or 99);

   (*l*) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);

   (*m*) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches or musical instruments);

   (*n*) Arms or parts thereof (Chapter 93);

   (*o*) Articles covered by Note 2 to Chapter 97;

   (*p*) Articles falling within headings of Chapter 98 excluding headings Nos. 98.01 and 98.12; or

(*g*) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding 100 years (heading No. 99.06), excluding pearls or precious or semi-precious stones.

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

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

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

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

(*a*) An alloy containing 2 per cent or more, by weight, of platinum is to be treated only as an alloy of platinum.

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

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

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

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

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

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

(*a*) Any small objects of personal adornment (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).

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

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

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

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

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

I	II	III	IV	V
Tariff Heading	Statistical Unit	Rate of Duty General	M.F.N.	Preferential
SUB-CHAPTER I				
PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES				
71.01 **Pearls, unworked or worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)**	lb.	25%		

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
71.02	**Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport):**				
71.02.10	Industrial diamonds	carat	free		
71.02.20	Diamonds (excluding industrial diamonds), unworked	carat	free		
71.02.30	Diamonds (excluding industrial diamonds), cut or otherwise worked	carat	25%		
71.02.80	Precious and semi-precious stones (excluding diamonds), unworked		free		
71.02.90	Precious and semi-precious stones (excluding diamonds), worked		25%		
71.03	**Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport):**				
71.03.10	Unworked		free		
71.03.20	Cut or otherwise worked		25%		
71.04	**Dust and powder of natural or synthetic precious or semi-precious stones**		free		
	SUB-CHAPTER II PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED				
71.05	**Silver, including silver gilt and platinumplated silver, unwrought or semi-manufactured:**				
71.05.10	Unwrought silver	fine oz.	free		
71.05.20	Bar, rod, plates, sheets and strip (excluding foil, wire and thread); soldering alloys	fine oz.	free		
71.05.30	Foil, whether or not in booklets or backed	oz.	5%		
71.05.90	Other	oz.	10%		
71.06	**Rolled silver, unworked or semi-manufactured**	oz.	10%		
71.07	**Gold, including platinum-plated gold, unwrought or semi-manufactured:**				
71.07.10	Gold bullion	finezoz.	free		
71.07.20	Unwrought gold (excluding bullion)	fine oz.	free		
71.07.40	Bar, rod, plates, sheets and strip (excluding foil, wire and thread)	fine oz.	free		
71.07.50	Foil, whether or not in booklets or backed	oz.	5%		
71.07.90	Other	oz.	10%		
71.08	**Rolled gold on base metal or silver, unworked or semi-manufactured**	oz.	10%		
71.09	**Platinum and other metals of the platinum group, unwrought or semi-manufactured:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
71.09.10	Platinum sponge	oz.	free		
71.09.20	Platinum, in ingots, bars, sheets, or strip	oz.	free		
71.09.90	Other	oz.	10%		
71.10	**Rolled platinum or other platinum group metals, on base metal or precious metal, unwork or semi-manufactured**	oz.	10%		
71.11	**Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal:**				
71.11.10	Of gold	oz.	free		
71.11.20	Of silver or of platinum or of the other metals of the platinum group	oz.	free		
	SUB-CHAPTER III AND SILVERSMITHS' WARES AND OTHER ARTICLES				
71.12	**Articles of jewellery and parts thereof, of precious metal or rolled precious metal:**				
71.12.10	Articles of personal use, of a kind normally carried in the pocket, in the handbag or on the person	no.	20%		
71.12.90	Other	no.	25%		
71.13	**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal (excluding goods falling within heading No. 71.12)**		40%		
71.14	**Other articles of precious metal or rolled precious metal:**				
71.14.10	Platinum crucibles; platinum wire cloth		free		
71.14.90	Other		30%		
71.15	**Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):**				
71.15.10	Agate burnishing tools, thread spinning guides and other articles for industrial purposes	no.	5%	3%	free (U.K.)
71.15.20	Fishing rod fittings of agate	no.	15%	10%	
71.15.30	Articles of personal adornment	no.	25%		
71.15.90	Other	no.	20%		
71.16	**Imitation jewellery:**				
71.16.10	Imitation pearl bracelets and necklaces (the length of an article for duty purposes to be deemed to be the total length of the number of individual strings or rows comprising such article)	ft.	50% or 10c per ft.	25	
71.16.20	Mounted with more than 24 imitation pearls (excluding bracelets and necklaces)	lb.	50% or 520c per lb.	25%	
71.16.90	Other	lb.	25%		

CHAPTER 72

COIN

NOTES:

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
72.01	**Coin:**				
72.01.10	Coin, not being legal tender (excluding gold coin) ..	lb.	free		
72.01.20	Gold coin	lb.	free		
72.01.90	Other	lb.	free		

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES:

1. This Section does not cover the following:
   (*a*) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13;
   (*b*) Ferro-cerium or other pyrophoric alloys (heading No. 36.07);
   (*c*) Headgear or parts thereof falling within heading No. 65.06 or 65.07;
   (*d*) Frames or parts of umbrellas, sunshades, walking-sticks or of other articles, falling within heading No. 66.03;
   (*e*) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);
   (*f*) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods);
   (*g*) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);
   (*h*) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;
   (*ij*) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition);
   (*k*) Articles falling within Chapter 94 (furniture and mattress supports);
   (*l*) Hand sieves (heading No. 96.06);
   (*m*) Articles falling within Chapter 97 (toys, games and sports requisites); or
   (*n*) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.
2. Throughout this Schedule, the expression "parts of general use" means:
   (*a*) Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals;
   (*b*) Springs and leaves for springs, of base metal, excluding watch and clock springs (heading No. 91.11); and
   (*c*) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

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

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

3. Classification of Alloys:

   (*a*) An alloy of base metals containing more than 10 per cent, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.

   (*b*) Ferro-alloys and master alloys (as defined in Chapters 73 and 74) are to be classified under headings Nos. 73.02 and 74.02, respectively.

   (*c*) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

   (*d*) An alloy, not being a ferro-alloy or a master alloy, composed of base metals of this section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.

   (*e*) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting.

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

5. Classification of Composite Articles:

   Except where the headings otherwise indicate, articles of base metal (including articles of mixed materials treated as articles of base metal under Note VIII of the General Notes to this Schedule) containing two or more base metals are to be treated as articles of the base metal predominating by weight. For this purpose:

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

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

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

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

NOTES:

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

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

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

   less than 15 per cent phosphorus,
   not more than 8 per cent silicon,
   not more than 6 per cent manganese,
   not more than 30 per cent chromium,
   not more than 40 per cent tungsten, and

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

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

   (*b*) **Spiegeleisen** (heading No. 73.01):
   A ferrous product containing, by weight, more than 6 per cent but not more than 30 per cent of manganese and otherwise conforming to the specification at (*a*) above.

   (*c*) **Ferro-alloys** (heading No. 73.02):
   Alloys of iron which are not usefully maleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

   more than 8 per cent of silicon, or
   more than 30 per cent of manganese, or
   more than 30 per cent of chromium, or
   more than 40 per cent of tungsten, or

   or total of more than 10 per cent of other alloy elements (aluminium, titanium, vanadium, molybdenum, niobium or other elements except copper),

and which do not contain, by weight, more than 90 per cent (92 per cent in the case of ferro-alloys containing manganese but no silicon or 96 per cent in the case of ferro-alloys containing silicon) of non-ferrous alloy elements.

(*d*) **Alloy steel** (heading No. 73.15):
Steel containing, by weight, one or more elements in the following proportions:

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

(*e*) **High carbon steel** (heading No. 73.15):
Steel containing, by weight, 0.60 per cent or more carbon and having a content by weight, less than 0.04 per cent of phosphorous and sulphur taken separately and less than 0.07 per cent of these elements taken together.

(*f*) **Puddled bars and pilings** (heading No. 73.06):
Products forzrolling, forging or re-melting obtained either:

(i) By shingling balls of puddled iron to remove the slag arising during puddling, or
(ii) By roughly welding together by means of not-rolling, packets of scrap iron or steel or puddled iron.

(*g*) **Ingots** (heading No. 73.06):
Products for rolling or forging obtained by casting into moulds.

(*h*) **Blooms and billets** (heading No. 73.07):
Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 square millimetres and of such dimensions that the thickness exceeds one quarter of the width.

(*ij*) **Slabs and sheet bars (including tinplate bars)** (heading No. 73.07):
Semi-finished products of rectangular section, of a thickness of 6 millimetres or more, of a width of 150 millimetres or more and of such dimensions that the thickness does not exceed one quarter of the width.

(*k*) **Coils for re-rolling** (heading No. 73.08):
Coiled semi-finished hot-rolled products, of rectangular section, 1.5 millimetres or more thick, of a width exceeding 500 millimetres and of a weight of 500 kilogrammes or more per piece.

(*l*) **Universal plates** (heading No. 73.09):
Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 millimetres but not exceeding 100 millimetres, and of a width exceeding 150 millimetres but not exceeding 1,200 millimetres.

(*m*) **Hoop and strip** (heading No. 73.12):
Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 millimetres, of a width not exceeding 500 millimetres and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

(*n*) **Sheets and plates** (heading No. 73.13):
Rolled products (excluding coils for re-rolling as defined in paragraph (*k*) above) of any thickness and, if in rectangles, of a width exceeding 500 millimetres.
Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided they do not thereby assume the character of articles or of products falling within other headings.

(*o*) **Wire** (heading No. 73.14):
Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 millimetres. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.

(*p*) **Bars and rods (including wire rod)** (heading No. 73.10):
Products of solid section which do not conform to the entirety of any of the definitions (*h*), (*ij*), (*k*), (*l*), (*m*), (*n*) and (*o*) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or with only two sides parallel and the other sides equal.
The expression also covers concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.

(*q*) **Hollow mining drill steel** (heading No. 73.10):
Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 millimetres but does not exceed 50 millimetres, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.

(*r*) **Angles, shapes and sections** (heading No. 73.11):
Products (excluding those falling within heading No. 73.16) which do not conform to the entirety of any of the definitions (*h*), (*ij*), (*k*), (*l*), (*m*), (*n*) and (*o*) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.
For the purposes of classification of angles, shapes and sections, measurement, in the case of I, U, H and Z sections, shall be taken to be the distance between the outer surfaces of the two parallel planes and, in the case of angles, the outer length of the leg or of the longest leg, as the case may be. In all other cases the classification is determined by the greatest dimension of the cross-section.

(*s*) **Stainless steel** (heading No. 73.15):
Any alloy steel containing not less than 11.5 per cent of chromium.

(*t*) **Tool steel** (heading No. 73.15):
Any alloy steel containing tungsten (with or without molybdenum) in such quantity by weight that when the percentage content of molybdenum (if any) is multiplied by 2 and added to the percentage of tungsten the sum is not less than 12.

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

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

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

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

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
73.01	**Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:**				
73.01.10	Spiegeleisen	lb.	free		
73.01.90	Other	lb.	free		
73.02	**Ferro-alloys:**				
73.02.10	Ferro-manganese	lb.	free		
73.02.20	Ferro-silicon	lb.	free		
73.02.30	Ferro-chromium	lb.	free		
73.02.90	Other	lb.	20%	19%	
73.03	**Waste and scrap metal, of iron or steel:**				
73.03.10	Not sorted or graded	lb.	free		
73.03.20	Sorted or graded, of cast iron	lb.	free		
73.03.30	Sorted or graded, of tinned iron or steel	lb.	free		
73.03.90	Other	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.04	**Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel**	lb.	free		
73.05	**Iron or steel powders; sponge iron or steel:**				
73.05.10	Iron or steel powders	lb.	free		
73.05.50	Sponge iron or steel	lb.	free		
73.06	**Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:**				
73.06.10	Ingots	lb.	free		
73.06.90	Other	lb.	free		
73.07	**Blooms, billets, slabs and sheet bars (including** tinplate bars**)**, of iron or steel; pieces roughly shaped by forging, of iron or steel:				
73.07.10	Blooms, billets, slabs and sheet bars (including tinplate bars)	lb.	free		
73.07.90	Pieces roughly shaped by forging	lb.	10%		
73.08	**Iron or steel coils, for re-rolling**	lb.	3%		free (U.K.)
73.09	**Universal plates of iron or steel**	lb.	free		
73.10	**Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:**				
73.10.10	Wire rod, being a hot-coiled product of solid section obtained exclusively by hot-rolling	lb.	3%		free (U.K.)
73.10.20	Hot-rolled rods (excluding wire rod) in coils	lb.	3%		free (U.K.)
73.10.30	Hot-rolled bars and rods (not in coils), flat in section:				
	.10 Of which any cross-sectional dimension is less than 75 mm.	lb.	3%		free (U.K.)
	.90 Other	lb.	3%		free (U.K.)
73.10.40	Hot-rolled bars and rods (not in coils), not flat in section:				
	.10 Of which any cross-sectional dimension is less than 40 mm.	lb.	3%		free (U.K.)
	.90 Other	lb.	3%		free (U.K.)
73.10.50	Hollow mining drill steel	lb.	3%		free (U.K.)
73.10.60	Forged bars and rods	lb.	10%		
73.10.70	Extruded bars and rods	lb.	10%		
73.10.90	Other	lb.	10%		
73.11	**Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.11.10	Hot-rolled angles, shapes and sections, 80 mm. high or over	lb.	3%		free (U.K.)
73.11.20	Forged angles, shapes and sections, 80 mm. high or over	lb.	10%		
73.11.30	Extruded angles, shapes and sections, 80 mm. high or over	lb.	10%		
73.11.40	Other angles, shapes and sections, 80 mm. high or over	lb.	10%		
73.11.50	Hot-rolled angles, shapes and sections, less than 80 mm. but over 55 mm. high	lb.	3%		free (U.K.)
73.11.55	Hot-rolled angles, shapes and sections, 55 mm. high or less	lb.	3%		free (U.K.)
73.11.60	Forged angles, shapes and sections, less than 80 mm. but over 55 mm. high	lb.	10%		
73.11.65	Forged angles, shapes and sections, 55 mm. high or less	lb.	10%		
73.11.70	Extruded angles, shapes and sections, less than 80 mm. but over 55 mm. high	lb.	10%		
73.11.75	Extruded angles, shapes and sections, 55 mm. high or less	lb.	10%		
73.11.80	Other angles, shapes and sections, less than 80 mm. but over 55 mm. high	lb.	10%		
73.11.85	Other angles, shapes and sections, 55 mm. high or less	lb.	10%		
73.11.90	Sheet piling	lb.	3%		free (U.K.)
73.12	**Hoop and strip, of iron or steel, hot-rolled or cold-rolled:**				
73.12.10	Not plated, coated or clad:				
	.10 Of a thickness not less than 1.257 mm.	lb.	3%		free (U.K.)
	.20 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	3%		free (U.K.)
	.30 Of a thickness not exceeding .386 mm.	lb.	3%		free (U.K.)
73.12.20	Plated, coated or clad with zinc:				
	.10 Of a thickness not less than 1.257 mm.	lb.	3%		free (U.K.)
	.20 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	3%		free (U.K.)
	.30 Of a thickness not exceeding .386 mm.	lb.	3%		free (U.K.)
73.12.30	Plated, coated or clad with tin:				
	.10 Of a thickness not less than 1.257 mm	lb.	3%		free (U.K.)
	.20 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	3%		free (U.K.)
	.30 Of a thickness not exceeding .386 mm. but exceeding .172 mm.	lb.	3%		free (U.K.)
	.40 Of a thickness not exceeding .172 mm.	lb.	3%		free (U.K.)

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.12.40	Plated, coated or clad with lead	lb.	3%		free (U.K.)
73.12.50	Plated, coated or clad with chromium, nickel or copper:				
	.10 Of a thickness not less than 1.257 mm.	lb.	3%		
	.20 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	3%		
	.30 Of a thickness not exceeding .386 mm.	lb.	3%		
73.12.90	Plated, coated, or clad with other substances:				
	.10 Of a thickness not less than 1.257 mm.	lb.	3%		
	.20 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	3%		
	.30 Of a thickness not exceeding .386 mm.	lb.	3%		
73.13	**Sheets and plates, of iron or steel, hot-rolled or cold-rolled:**				
73.13.10	Not plated, coated or clad (not with a corrugated or other profile configuration):				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%	free	free (U.K.)
	.40 Of a thickness lesf than 1.257 mm. but exceeding .386 mm.	lb.	3%		free (U.K.)
	.50 Of a thickness not exceeding .386 mm. but exceeding .172 mm.	lb.	3%		free (U.K.)
	.60 Of a thickness not exceeding .172 mm.	lb.	3%		free (U.K.)
73.13.20	Printed, lithographed or embossed	lb.	25%		
73.13.30	Painted, lacquered or varnished	lb.	20%	15%	
73.13.40	Plated, coated or clad with tin (not with a corrugated or other profile configuration):				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	3%		free (U.K.)
	.50 Of a thickness not exceeding .386 mm. but exceeding .172	lb.	3%		free (U.K.)
	.60 Of a thickness not exceeding .172 mm.	lb.	3%		free (U.K.)
73.13.45	Plated, coated or clad with lead (not with a corrugated or other profile configuration):				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		

	I Tariff Heading	II Statistical Unit	III IV Rate of Duty General	 M.F.N.	V Preferential
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	3%		free (U.K.)
	.50 Of a thickness not exceeding .386 mm.	lb.	3%		free (U.K.)
73.13.50	Plated, coated or clad with zinc (not with a corrugated or other profile configuration):				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	3%		free (U.K.)
	.50 Of a thickness not exceeding .386 mm.	lb.	3%		free (U.K.)
73.13.60	Plated, coated or clad with chromium, nickel or copper (not with a corrugated or other profile configuration):				
	.10 Of a thickness exceeding 4.75 mm.	lb.	3%		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	3%		
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		
	.40 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	3%		
	.50 Of a thickness not exceeding .386 mm.	lb.	3%		
73.13.65	Plated, coated or clad with other substances (not with acorrugated or other profile configuration):				
	.10 Of a thickness exceeding 4.75 mm.	lb.	3%		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	20%		
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	20%		
	.40 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	20%		
	.50 Of a thickness not exceeding .386 mm.	lb.	20%		
73.13.70	Plated, coated or clad with an alloy of lead and tin (terneplate), of a thickness not exceeding .386 mm. (not with a corrugated or other profile configuration)	lb.	3%		free (U.K.)
73.13.71	Corrugated or with other profile configuration (not plated, coated or clad):				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Corrugated, of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.40 Corrugated, of a thickness less than 1.257 mm. . .	lb.	3%		free (U.K.)
	.50 With other profile configuration, of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	free		
	.60 With other profile configuration, of a thickness less than 1.257 mm.	lb.	free		
73.13.72	*Corrugated or with other profile configuration, plated, coated or clad with zinc:*				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3. mm.	lb.	free		
	.30 Corrugated, of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Corrugated, of a thickness less than 1.257 mm. . .	lb.	3%		free (U.K.)
	.50 With other profile configuration, of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	free		
	.60 With other profile configuration, of a thickness less than 1.257 mm.	lb.	free		
73.13.73	Corrugated or with other profile configuration, plated, coated or clad with lead or tin:				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Corrugated, of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Corrugated, of a thickness less than 1.257 mm. . .	lb.	3%		free (U.K.)
	.50 With other profile configuration, of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	free		
	.60 With other profile configuration, of a thickness less than 1.257 mm.	lb.	free		
73.13.74	Corrugated or with other profile configuration, plated, coated or clad with other substances:				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Of a thickness less than 3 mm. but not less than . . 1.257 mm.	lb.	free		
	.40 Of a thickness less than 1.257 mm.	lb.	free		
73.14	**Iron or steel wire, whether or not coated, but not insulated electric wire:**				
73.14.10	Millinery wire	lb.	15%		
73.14.20	Fencing wire, being round or oval wire with a cross-sectional dimension of not less than 1.63 mm. and not more than 4.88 mm., in rolls:				

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
	.10 Not plated, coated or clad, having a breaking strength of less than 168,000 lb. per sq. in.	lb.	66⅔c per 2000 lb.		free (U.K.)
	.20 Not plated, coated or clad, having a breaking strength of 168,000 lb. or more per sq. in.	lb.	66⅔c per 2000 lb.		free free (U.K.)
	.30 Plated, coated or clad with zinc, having a breaking strength of less than 168,000 lb. per sq. in.	lb.	66⅔c per 2000 lb.		free (U.K.)
	.40 Plated, coated or clad with zinc, having a breaking strength of 168,000 lb. or more per sq. in.	lb.	66⅔c per 2000 lb.		free (U.K.)
73.14.30	Baling or binding wire, being annealed wire commonly used on agricultural binders:				
	.10 Not plated, coated or clad	lb.	66⅔c per 2000 lb.		free (U.K.)
	.20 Lacquered	lb.	66⅔c per per 2000 lb.		free (U.K.) (U.K.)
	.30 Plated, coated or clad with zinc	lb.	66⅔c per 2000 lb.		free (U.R.)
	.90 Other	lb.	66⅔c per 2000 lb.		free (U.K.)
73.14.90	Other wire having a breaking strength of less than 168,000 lb. per sq. in.:				
	.10 Not plated, coated or clad	lb.	3%		free (U.K.)
	.20 Plated, coated or clad with zinc	lb.	3%		free (U.K.)
	.30 Plated, coated or clad with tin	lb.	3%		free (U.K.)
	.90 Other	lb.	3%		free (U.K.)
73.14.95	Other wire having a breaking strength of 168,000 lb. or more per sq. in.:				
	.10 Not plated, coated or clad	lb.	3%		free (U.K.)
	20. Plated, coated or clad with zinc	lb.	3%		free (U.K.)
	.30 Plated, coated or clad with tin	lb.	3%		free (U.K.)
	.90 Other	lb.	3%		free (U.K.)

I	Tariff Heading	II	III	IV	V
		Statistical Unit	Rate of Duty General	M.F.N.	Preferential
73.15	**Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:**				
73.15.01	Ingots:				
	.10 Of high carbon steel	lb.	free		
	.20 Of alloy steel (excluding stainless steel)	lb.	free		
	.30 Of stainless steel	lb.	20%		
73.15.05	Blooms, billets, slabs and sheet bars:				
	.10 Of high carbon steel	lb.	free		
	.20 Of alloy steel (excluding stainless steel)	lb.	free		
	.40 Slabs and sheet bars, of stainless steel	lb.	20%		
	.50 Other, of stainless steel	lb.	free		
73.15.10	Pieces roughly shaped by forging:				
	.10 Of high carbon steel	lb.	10%		
	.20 Of alloy steel (excluding stainless steel)	lb.	10%		
	.30 Of stainless steel	lb.	10%		
73.15.15	Coils for re-rolling:				
	.10 Of high carbon steel	lb.	3%	free	free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	20%		17% (U.K.)
73.15.20	Wire rod, being a hot-coiled product of solid section obtained exclusively by hot-rolling:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.21	Hot-rolled rod (excluding wire rod) in coils:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.22	Hot-rolled bars and rods (not in coils), flat in section, of which any cross-sectional dimension is less than 75 mm.:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	3%		free (U.K.)

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.15.23	Hot-rolled bars and rods (not in coils), flat in section, of which no cross-sectional dimension is less 75 mm.				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.24	Hot-rolled bars and rods (not in coils), not flat in section, of which any cross-sectional dimension is less than 40 mm.:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.25	Hot-rolled bars and rods (not in coils), not flat in section, of which no cross-sectional dimension is less than 40 mm.:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.26	Hollow mining drill steel:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.27	Tool steel and drill steel (excluding hollow mining drill steel):				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.28	Forged bars and rods:				
	.10 Of high carbon steel	lb.	10%		
	.20 Of alloy steel (excluding stainless steel)	lb.	10%		
	.30 Of stainless steel	lb.	10%		
73.15.29	Other bars and rods:				

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.10 Of high carbon steel	lb.	10%		
	.20 Of alloy steel (excluding stainless steel)	lb.	10%		
	.30 Of stainless steel	lb.	10%		
73.15.30	Hot-rolled angles, shapes and sections, 80 mm. high or over; sheet piling:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.31	Forged angles, shapes and sections, 80 mm. high or over:				
	.10 Of high carbon steel	lb.	10%		
	.20 Of alloy steel (excluding stainless steel)	lb.	10%		
	.30 Of stainless steel	lb.	10%		
73.15.32	Other angles, shapes and sections, 80 mm. high or over:				
	.10 Of high carbon steel	lb.	10%		
	.20 Of alloy steel (excluding stainless steel)	lb.	10%		
	.30 Of stainless steel	lb.	10%		
73.15.33	Hot-rolled angles, shapes and sections, less than 80 mm. but over 55 mm. high:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.34	Hot-rolled angles, shapes and sections, 55 mm. high or less:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.35	Forged angles, shapes and sections, less than 80 mm. but over 55 mm. high:				
	.10 Of high carbon steel	lb.	10%		
	.20 Of alloy steel (excluding stainless steel)	lb.	10%		
	.30 Of stainless steel	lb.	10%		
73.15.36	Forged angles, shapes and sections, 55 mm. high or less:				
	.10 Of high carbon steel	lb.	10%		
	.20 Of alloy steel (excluding stainless steel)	lb.	10%		
	.30 Of stainless steel	lb.	10%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.15.37	Other angles, shapes and sections, less than 80 mm. but over 55 mm. high:				
	.10 Of high carbon steel	lb.	10%		
	.20 Of alloy steel (excluding stainless steel)	lb.	10%		
	.30 Of stainless steel	lb.	10%		
73.15.38	Other angles, shapes and sections, 55 mm. high or less:				
	.10 Of high carbon steel	lb.	10%		
	.20 Of alloy steel (excluding stainless steel)	lb.	10%		
	.30 Of stainless steel	lb.	10%		
73.15.40	Hoop and strip, of a thickness not less than 1.257 mm., not plated, coated or clad:				
	.10 Of high carbon steel	lb.	3%	free	free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	20%		17% (U.K.)
73.15.41	Hoop and strip, of a thickness less than 1.257 mm. but exceeding .386 mm., not plated, coated or clad:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.40 Of stainless steel, of a thickness not less than 0.5 mm.	lb.	20%		17% (U.K.)
	.50 Other, of stainless steel	lb.	3%		free (U.K.)
73.15.42	Hoop and strip, of a thickness not exceeding .386 mm., not plated, coated or clad:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
	.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.43	Hoop and strip, of a thickness not less than 1.257 mm., plated, coated or clad with lead, tin or zinc:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel	lb.	3%		free (U.K.)
73.15.44	Hoop and strip, of a thickness less than 1.257 mm. but exceeding .386 mm., plated, coated or clad with lead, tin or zinc:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel	lb.	3%		free (U.K.)

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.15.45	Hoop and strip, of a thickness not exceeding .386 mm., plated, coated or clad with lead or zinc:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	.20 Of alloy steel	lb.	3%		free (U.K.)
73.15.46	Hoop and strip, of a thickness not exceeding .386 mm., plated, coated or clad with tin:				
	.10 Of high carbon steel	lb.	3%		free (U.K.)
	20 Of alloy steel	lb.	3%		free (U.K.)
73.15.47	Hoop and strip, of a thickness not less than 1.257 mm., plated, coated or clad with chromium, nickel or copper:				
	.10 Of high carbon steel	lb.	3%		
	.20 Of alloy steel	lb.	3%		
73.15.48	Hoop and strip, of a thickness less than 1.257 mm. but exceeding .386 mm., plated, coated or clad with chromium, nickel or copper:				
	.10 Of high carbon steel	lb.	3%		
	.20 Of alloy steel	lb.	3%		
73.15.49	Hoop and strip, of a thickness not exceeding .386 mm., plated, coated or clad, with chromium, nickel or copper:				
	.10 Of high carbon steel	lb.	3%		
	.20 Of alloy steel	lb.	3%		
73.15.50	Hoop and strip, of a thickness not less than 1.257 mm., plated, coated or clad with other substances:				
	.10 Of high carbon steel	lb.	20%		
	20. Of alloy steel	lb.	20%		
73.15.51	Hoop and strip, of a thickness less than 1.257 mm. but exceeding .386 mm., plated, coated or clad with other substances:				
	.10 Of high carbon steel	lb.	20%		
	.20 Of alloy steel	lb.	20%		
73.15.52	Hoop and strip, of a thickness not exceeding .386 mm., plated, coated or clad with other substances:				
	.10 Of high carbon steel	lb.	20%		
	.20 Of alloy steel	lb.	20%		
73.15.55	Universal plates of high carbon steel:				
	.10 Not plated, coated or clad	lb.	free		
	.20 Plated, coated or clad with lead or zinc	lb.	free		
	.30 Plated, coated or clad with tin	lb.	free		
	.40 Plated, coated or clad with chromium, nickel or copper	lb.	3%		
	.50 Plated, coated or clad with other substances	lb.	20%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.15.56	Universal plates of alloy steel (excluding stainless steel):				
	.10 Not plated, coated or clad	lb.	free		
	.20 Plated, coated or clad with lead or zinc	lb.	free		
	.30 Plated, coated or clad with tin	lb.	free		
	.40 Plated, coated or clad with chromium, nickel or copper	lb.	3%		
	.50 Plated, coated or clad with other substances	lb.	20%		
73.15.57	Universal plates of stainless steel	lb.	20%		
73.15.58	Sheets and plates, of high carbon steel, not plated, coated or clad (not with a corrugated or other profile configuration):				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	3%		free (U.K.)
	.50 Of a thickness not exceeding .386 mm.	lb.	3%		free (U.K.)
73.15.59	Sheets and plates, of alloy steel (excluding stainless steel), not plated, coated or clad (not with a corrugated or other profile configuration):				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	3%		free (U.K.)
	.50 Of a thickness not exceeding .386 mm.	lb.	3%		free (U.K.)
73.15.60	Sheets and plates, of stainless steel:				
	.05 Of a thickness exceeding 50 mm.	lb.	free		
	.15 Of a thickness exceeding 4.75 mm. but not exceeding 50 mm.	lb.	20%		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	20%		
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	20%		17½% (U.K.)
	.35 Of a thickness less than 1.257 mm. but not less than 0.5 mm.	lb.	20%		17½% (U.K.)
	.45 Of a thickness less than 0.5 mm. but exceeding 0.386 mm.	lb.	3%		free (U.K.)
	.50 Of a thickness not exceeding .386 mm.	lb.	3%		free (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.15.61	Sheets and plates, printed, lithographed or embossed:				
	.10 Of high carbon steel	lb.	25%		
	.20 Of alloy steel	lb.	25%		
73.15.62	Sheets and plates, painted, lacquered or varnished:				
	.10 Of high carbon steel	lb.	20%	15%	
	.20 Of alloy steel	lb.	20%	15%	
73.15.63	Sheets and plates, of high carbon steel, plated, coated or clad with tin (not with a corrugated or other profile configuration):				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	3%		free (U.K.)
	.50 Of a thickness not exceeding .386 mm. but exceeding .172 mw.	lb.	3%		free (U.K.)
	.60 Of a thickness not exceeding .172 mm.	lb.	3%		free (U.K.)
73.15.64	Sheets and plates, of alloy steel, plated, coated or clad with tin (not with a corrugated or other profile configuration):				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Of a thickness less than 1.257 mm. but exceeding .386 mm.	lb.	3%		free (U.K.)
	.50 Of a thickness not exceeding .386 mm. but exceeding .172 mm.	lb.	3%		free (U.K.)
	.60 Of a thickness not exceeding .172 mm.	lb.	3%		free (U.K.)
73.15.65	Sheets and plates, of high carbon steel, plated, coated or clad with lead or zinc (not with a corrugated or other profile configuration):				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Of a thickness less than 1.257 mm.	lb.	3%		free (U.K.)
73.15.66	Sheets and plates, of alloy steel, plated, coated or clad with lead or zinc (not with a corrugated or other profile configuration):				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
.20	Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
.30	Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
.40	Of a thickness less than 1.257 mm.	lb.	3%		free (U.K.)
73.15.67	Sheets and plates, of high carbon steel, plated, coated or clad with chromium, nickel or copper (not with a corrugated or other profile configuration):				
.10	Of a thickness exceeding 4.75 mm.	lb.	3%		
.20	Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	3%		
.30	Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		
.40	Of a thickness less than 1.257 mm.	lb.	3%		
73.15.68	Sheets and plates, of alloy steel, plated, coated or clad with chromium, nickel or copper (not with a corrugated or other profile configuration):				
.10	Of a thickness exceeding 4.75 mm.	lb.	3%		
.20	Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	3%		
.30	Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		
.40	Of a thickness less than 1.257 mm.	lb.	3%		
73.15.69	Sheets and plates, of high carbon steel, plated, coated or clad with other substances (not with a corrugated or other profile configuration):				
.10	Of a thickness exceeding 4.75 mm.	lb.	20%		
.20	Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	20%		
.30	Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	20%		
.40	Of a thickness less than 1.257 mm.	lb.	20%		
73.15.70	Sheets and plates, of alloy steel, plated, coated or clad with other substances (not with a corrugated or other profile configuration):				
.10	Of a thickness exceeding 4.75 mm.	lb.	20%		
.20	Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	20%		
.30	Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	20%		
.40	Of a thickness less than 1.257 mm.	lb.	20%		
73.15.71	Sheets and plates, of high carbon steel, corrugated or with other profile configuration, not plated, coated or clad:				
.10	Of a thickness exceeding 4.75 mm.	lb.	free		
.20	Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.30 Corrugated, of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Corrugated, of a thickness less than 1.257 mm.	lb.	3%		free (U.K.)
	.50 With other profile configuration, of a thickness less than 3 mm. but not less than 1.257 mm.	lb	free		
	.60 With other profile configuration, of a thickness less than 1.257 mm.	lb.	free		
73.15.72	Sheets and plates, of alloy steel, corrugated or with other profile configuration, not plated, coated or clad:				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Corrugated, of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Corrugated, of a thickness less than 1.257 mm.	lb.	3%		free (U.K.)
	.50 With other profile configuration, of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	free		
	.60 With other profile configuration, of a thickness less than 1.257 mm.	lb.	free		
73.15.73	Sheets and plates, of high carbon steel, corrugated or with other profile configuration, plated, coated or clad with lead, tin or zinc:				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Corrugated, of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Corrugated, of a thickness less than 1.257 mm.	lb.	3%		free (U.K.)
	.50 With other profile configuration, of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	free		
	.60 With other profile configuration, of a thickness less than 1.257 mm.				
73.15.74	Sheets and plates, of alloy steel, corrugated or with other profile configuration, plated, coated or clad, with lead, tin or zinc:				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Corrugated, of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	3%		free (U.K.)
	.40 Corrugated, of a thickness less than 1.257 mm.	lb.	3%		free (U.K.)
	.50 With other profile configuration, of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.60 With other profile configuration, of a thickness less than 1.257 mm.	lb.	free		
73.15.75	Sheets and plates, of high carbon steel, corrugated or with other profile configuration, plated, coated or clad with other substances:				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	free		
	.40 Of a thickness less than 1.257 mm.	lb.	free		
73.15.76	Sheets and plates, of alloy steel, corrugated or with other profile configuration, plated, coated or clad with other substances:				
	.10 Of a thickness exceeding 4.75 mm.	lb.	free		
	.20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	free		
	.30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	free		
	.40 Of a thickness less than 1.257 mm.	lb.	free		
73.15.80	Wire of high carbon steel, not plated, coated or clad:				
	.10 Having a breaking strength of less than 168,000 lb. per sq. in.	lb.	3%		free (U.K.)
	.20 Having a breaking strength of 168,000 lb. or more per sq. in.	lb.	3%		free (U.K.)
73.15.81	Wire of high carbon steel, plated, coated or clad:				
	.10 Having a breaking strength of less than 168,000 lb. per sq. in.	lb.	3%		free (U.K.)
	.20 Having a breaking strength of 168,000 lb. or more per sq. in.	lb.	3%		free (U.K.)
73.15.82	Wire of alloy steel (excluding stainless steel), not plated, coated or clad:				
	.10 Having a breaking strength of less than 168,000 lb. per sq. in.	lb.	3%		free (U.K.)
	.20 Having a breaking strength of 168,000 lb. or more per sq. in.	lb.	3%		free (U.K.)
73.15.83	Wire of alloy steel (excluding stainless steel), plated, coated or clad:				
	.10 Having a breaking strength of less than 168,000 lb. per sq. in.	lb.	3%		free (U.K.)
	.20 Having a breaking strength of 168,000 lb. or more per sq. in.	lb.	3%		free (U.K.)
73.15.84	Wire of stainless steel	lb.	3%		free (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.16	**Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chairwedges, (base plates), rail plates, chairs, chairwedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:**				
73.16.10	Rails not exceeding 30 lb. per running yard	lb.	70c per 2000 lb.		free (U.K.)
73.16.20	Rails exceeding 30 lb. per running yard	lb.	50c per 2000 lb.		
73.16.30	Switch blades, crossings (or frogs), crossing pieces and point rods, suitable for use with rails not exceeding 30 lb. per running yard	lb.	5%		free (U.K.)
73.16.40	Switch blades, crossings (or frogs), crossing pieces and point rods, suitable for use with rails exceeding 30 lb. per running yard	lb.	3%		
73.16.50	Check-rails and rack rails	lb.	20%		
73.16.60	Sleepers	lb.	50c per 2000 lb.		
73.16.70	Fish-plates for use with rails not exceeding 30 lb. per running yard	lb.	60c per 2000 lb.		
73.16.75	Fish-plates for use with rails exceeding 30 lb. per running yard	lb.	60c per 2000 lb.		
73.16.90	Specialised material (excluding fishplates) for joining or fixing rails	lb.	3%		
73.17	**Tubes and pipes, of cast iron:**				
73.17.10	Down pipes and gutter pipes	lb.	40c per 100 lb.		30c per 100 lb. (U.K.; Canada)
73.17.90	Other	lb.	6¾c per 100 lb.		free (U.K.; Canada)
73.18	**Tubes and pipes and blanks therefor, of iron (excluding cast iron) or steel (excluding high-pressure hydro-electric conduits):**				
73.18.10	Blanks for tubes and pipes	lb.	10%		
73.18.20	Electrical wiring conduit, seamless:				
	.10 Of a maximum outside cross-section not exceeding 2 in.	lb.	20%		15% (U.K.)
	.20 Of a maximum outside cross-section exceeding 2 in.	lb.	5%		free (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.18.30	Electrical wiring conduit (excluding seamless):				
	.10 Of a maximum outside cross-section not exceeding 2 in.	lb.	20%	15%	15% (U.K.)
	.20 Of a maximum outside cross-section exceeding 2 in.	lb.	5%		free (U.K.)
73.18.40	Down pipes and gutter pipes, and riveted tubes and pipes	lb.	20%		15% (U.K.; Canada)
73.18.50	Stainless steel tubes and pipes	lb.	free		
73.18.60	Light-weight quick-coupling pipes of the kind used with portable spray irrigation systems	lb.	15% plus 10c per 100 lb.		15% (U.K.; Canada)
73.18.70	Tubes and pipes, seamless, of a kind commonly used for sewerage or for the supply of water, steam or gas	lb.	10c per 100 lb.		free (U.K.; Canada)
73.18.80	Tubes and pipes, welded, of a kind commonly used for the supply of water, steam or gas	lb.	10c per 100 lb.		free (U.K.; Canada)
73.18.90	Other tubes and pipes:				
	.10 Seamless	lb.	10%		
	.90 With seams	lb.	10%		
73.19	**High-pressure hydro-electric conduits of steel, whether or not reinforced**	lb.	free		
73.20	**Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel:**				
73.20.10	Of black malleable cast iron (excluding down pipe and gutter pipe fittings)	lb.	15% plus 900c per 100 lb.	15% plus 37½c per 100 lb.	15% (U.K.; Canada)
73.20.20	Of galvanized malleable cast iron (excluding down pipe and gutter pipe fittings)	lb.	15% plus 900c per 100 lb.	15% plus 50c per 100 lb.	15% (U.K.; Canada)
73.20.30	Of black wrought iron (excluding down pipe and gutter pipe fittings)	lb.	32½c per 100 lb.		free (U.K.; Canada)
73.20.40	Of galvanized wrought iron (excluding down pipe and gutter pipe fittings)	lb.	45c per 100 lb.		free (U.K.; Canada)
73.20.50	Fittings for down pipes and gutter pipes	lb.	20%		15% (U.K.; Canada)
73.20.55	Fittings for use with electrical wiring conduit:				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.10 With a maximum outside cross-section not exceeding 2 in.	lb.	20%		15% (U.K.)
	.90 Other	lb.	5%		free (U.K.)
73.20.60	Branch pipe pieces and Y-pieces, other than of malleable cast iron or wrought iron (black or galvanized), for use with piping with an inside diameter not exceeding 1 in.	lb.	15%		10% (U.K.; Canada)
73.20.90	Other	lb.	5%		free (U.K.; Canada)
73.21	**Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:**				
73.21.10	Spiral chutes	lb.	7%		
73.21.20	Lattice masts or poles, for telegraph lines or electric power lines	lb.	5%		free (U.K.)
73.21.40	Lift gates or doors	lb.	free		
73.21.50	Mine shaft sets; telescopic pitprop sets and other mining appliances	lb.	5%		free (U.K.)
73.21.60	Chimneys (smoke stacks)	lb.	20%	15%	
73.21.80	Door frames; windows and window frames	lb.	20%		
73.21.90	Other	lb.	20%		
73.22	**Reservoirs, tanks, vats and similar containers, for any material, 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:**				
73.22.10	Illuminating gas reservoirs (gasometers)	lb.	5%		free (U.K.)
73.22.20	Beer brewing vats; tanks for mining	lb.	free		
73.22.90	Other	lb.	20%	17½%	
73.23	**Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods:**				
73.23.10	Milk cans of a capacity not exceeding 5 gal.	lb.	20%		
73.23.90	Other	lb.	free		
73.24	**Compressed gas cylinders and similar pressure containers, of iron or steel:**				
73.24.10	Miniature cylinders for soda water siphons	lb.	10%		
73.24.20	Of welded construction of a nominal capacity of 100 lb.	lb.	15%		
73.24.30	Of welded construction of other capacities	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.24.80	Of weldless construction (excluding soda water siphon miniatures)	lb.	free		
73.25	**Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:**				
73.25.10	Cable, cordage and rope, having a breaking strength of less than 168,000 lb. per sq. in:				
	.10 Not plated, coated or clad	lb.	5%		
	.20 Plated, coated or clad with zinc	lb.	5%		
	.30 Plated, coated or clad with tin	lb.	5%		
	.90 Plated, coated or clad with other substances	lb.	5%		
73.25.30	Cable, cordage and rope, having a breaking strength of 168,000 lb. or more per sq. in:				
	.10 Not plated, coated or clad	lb.	5%		
	.20 Plated, coated or clad with zinc	lb.	5%		
	.30 Plated, coated or clad with tin	lb.	5%		
	.90 Plated, coated or clad with other substances	lb.	5%		
73.25.90	Other:				
	.10 Not plated, coated or clad	lb.	20%		
	.20 Plated, coated or clad with zinc	lb.	20%		
	.30 Plated, coated or clad with tin	lb.	20%		
	.90 Plated, coated or clad with other substances	lb.	20%		
73.26	**Barbed wire, of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel:**				
73.26.10	Barbed wire:				
	.10 Having a breaking strength of less than 168,000 lb. per sq. in.	lb.	8¾c per 2000 lb.		free (U.K.)
	.20 Having a breaking strength of 168,000 lb. or more per sq. in.	lb.	83¾c per 2000 lb.		free (U.K.)
73.26.90	Other	lb.	20%		
73.27	**Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:**				
73.27.10	Woven insect screening	lb.	5%		free (Canada)
73.27.20	Woven (excluding insect screening)	lb.	free		
73.27.30	Wire netting of 3 inch mesh	lb.	free		
73.27.40	Other wire netting	lb.	65c per 100 lb.		
73.27.80	Grill, other than woven; reinforcing fabric, other than woven	lb.	20%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.27.90	Other	lb.	20%		
73.28	**Expanded metal, of iron or steel**	lb.	10%		
73.29	**Chain and parts thereof, of iron or steel:**				
73.29.10	Made up pedal cycle transmission chain	lb.	15%	5%	
73.29.20	Made up motor cycle transmission chain	lb.	8¾c per yd.		6¼c per yd. (*U.K.*)
73.29.30	Made up motor vehicle transmission chain (excluding motor cycle transmission chain)	lb.	20%		
73.29.40	Other transmission chain:				
	.10 Not cut to length	lb.	free		
	.20 Other (including parts of transmission chain)	lb.	free		
73.29.45	Conveyor and elevator chain; parts thereof	lb.	free		
73.29.50	Chain with welded links including hauling, hoisting and towing chain; parts thereof	lb.	free		
73.29.90	Other	lb.	20%		
73.30	**Anchors and grapnels and parts thereof, of iron or steel:**				
73.30.10	Anchors and parts thereof (including anchors for fishing buoys)	lb.	free		
73.30.20	Grapnels and parts thereof	lb.	20%		
73.31	**Nails, tacks, staples, hool-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but exluding such articles with heads of copper:**				
73.31.10	Wire nails	lb.	3% or 120c per 100 lb. less 10%		
73.31.20	Staples	lb.	20%		
73.31.30	Drawing pins	lb.	20%		
73.31.40	Dog spikes	lb.	3%		
73.31.50	Corrugated nails (cut to size or otherwise)	lb.	20%		
73.31.90	Other	lb.	3%		
73.32	**Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel:**				
73.32.10	Screw hooks and screw rings	lb.	20%		
73.32.20	Bolts and nuts (including bolt ends and screw studs):				
	.10 Identifiable for use in aircraft	lb.	free		

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.90 Other	lb.	20% or 2c per lb.		
73.32.30	Wood screws	lb.	3% plus 5c per lb.		
73.32.40	Roofing screws, gutter screws and coach (or lag) screws and other screws (excluding wood screws), suitable for use in wood	lb.	3% plus 5c per lb.		
73.32.50	Machine screws:				
	.10 Socket screws	lb.	3%		
	.20 Other, fully threaded with heads adapted for tightening with a spanner	lb.	20% or 2c per lb.		
	.90 Other	lb.	20% or 5c per lb.		
73.32.60	Rivets	lb.	3%		
73.32.70	Cotters and cotter-pins	lb.	3%		
73.32.80	Washers	lb.	3%		
73.32.90	Other	lb.	3%		
73.33	**Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel, including blanks:**				
73.33.10	Hand sewing needles (household), including darning needles and embroidery needles; knitting needles; crochet hooks	lb.	free		
73.33.20	Packing needles, upholstery needles, book-binding needles, cobblers' needles and similar needles for rough sewing	lb.	5%		
73.33.90	Other	lb.	20%		
73.34	**Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel**	lb.	15%		
73.35	**Springs and leaves for springs, of iron or steel:**				
73.35.10	Road springs (leaf or coil) for motor or other vehicles (excluding motor cycles):				
	.10 Leaf springs and leaves therefor	lb.	10% or 2½c per lb.		
	.20 Coil springs	lb.	10% or 2½c per lb.		
73.35.20	Identifiable for use solely or principally with motor cycles:				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.10 Leaf springs and leaves therefor	lb.	20%		15% (U.K.)
	.20 Other	lb.	20%		15% (U.K.)
73.35.30	Locomotive springs:				
	.10 Leaf springs and leaves therefor	lb.	5%		free (U.K.)
	.20 Other	lb.	5%		free (U.K.)
73.35.40	Railway rolling-stock springs (excluding locomotive springs):				
	.10 Leaf springs and leaves therefor	lb.	3%		
	.20 Other	lb.	3%		
73.35.50	Furniture, upholstery and mattress springs	lb.	free		
73.35.60	Identifiable for use solely or principally with stationary engines or factory	lb.	free		
73.35.90	Other	lb.	20%		
73.36	**Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heatingzelements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:**				
73.36.10	Liquid fuel (wick type) stoves and parts thereof	lb.	15%		
73.36.20	Solid fuel stoves and parts thereof	lb.	15%		
73.36.30	Gas cookers and ovens, and parts thereof	lb.	15%		
73.36.90	Other	lb.	15%		
73.37	**Boilers (excluding steam-generating boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters or hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:**				
73.37.10	boilers and parts thereof	lb.	15%		
73.37.20	Panel type radiators and parts thereof, for central heating	lb.	15%		
73.37.30	Radiators (excluding panel type) and parts thereof, for central heating	lb.	10%		
73.37.40	Air heaters and parts thereof	lb.	15%		
73.37.50	Air distributors and parts thereof	lb.	5%		free (U.K.)
73.38	**Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.38.10	Plated with precious metal	lb.	30%		
73.38.20	Hollowware for kitchen or table use (other than of cast iron), plated with nickel or chromium	lb.	20%		15% (U.K.)
73.38.30	Hollowware for kitchen or table use, of stainless steel (including pressings and stampings)	lb.	50%	20%	15% (U.K.)
73.38.40	Hollowware for kitchen or table use, of cast iron	lb.	30%		25% (U.K.)
73.38.50	Mugs and cups, not plated with precious metal, nickel or chromium, of a diameter:				
	.10 Not exceeding 7 cm.	doz.	30c per doz. plus 5%		30c per doz. (U.K.)
	.20 Exceeding 7 cm.	doz.	47½c per doz. plus 5%		47½c per doz. (U.K.)
73.38.51	Plates and saucers, not plated with precious metal, nickel or chromium, of a diameter:				
	.10 Not exceeding 14 cm.	doz.	47½c per doz. plus 5%		47½c per doz. (U.K.)
	.20 Exceeding 14 cm.	doz.	45c per doz. plus 5%		45c per doz. (U.K.)
73.38.52	Basins, dishes and bowls (with or without lids), other than of cast iron or stainless steel and not plated with precious metal, nickel or chromium, of a diameter:				
	.10 Not exceeding 26 cm.	doz.	47½c per doz. plus 5%		47½c per doz. (U.K.)
	.20 Exceeding 26 cm. but not exceeding 34 cm	doz.	90c per doz. plus 5%		90c per doz. (U.K.)
	.30 Exceeding 34 cm.	doz.	145c per doz. plus 5%		145c per doz. (U.K.)
73.38.54	Stewpans, saucepans and casseroles (with or without lids), excluding bellied and oval pots, other than of cast iron or stainless steel and not plated with precious metal, nickel or chromium	doz.	20% plus 80c per doz.		15% plus 80c per doz. (U.K.)
73.38.59	Holloware for kitchen or table use, not falling within any other subheading of this heading	doz.	30%		25% (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.38.60	Pressings and stampings, of hollow-ware for kitchen or table use (other than of stainless steel), not worked	doz.	5% plus 100c per doz.		
73.38.65	Ovens suitable for use with liquid fuel (wick type) stoves		15%		
73.38.70	Baths of cast iron	lb.	10%		
73.38.75	Baths other than of cast iron	lb.	20%		
73.38.80	Buckets, with or without lids	lb.	25%		
73.38.85	Clothes hangers	lb.	30%		
73.38.89	Toilet and sanitary articles, for indoor use (excluding buckets, with or without lids, and baths), enamelled	lb.	30%		25% (U.K.)
73.38.90	Other toilet and sanitary articles, for indoor use	lb.	20%		15% (U.K.)
73.38.99	Other	lb.	20%		
73.39	**Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel**	lb.	20%		
73.40	**Other articles of iron or steel:**				
73.40.10	Split links, shackles, hooks, thimbles and similar fittings, commonly used with wire rope or with chains with welded links	lb.	free		
73.40.14	Toe cap stiffeners for footwear	lb.	20%		
73.40.15	Tips, plates and arch supports, for footwear	lb.	free		
73.40.16	Other parts of footwear	lb.	30%		
73.40.19	Cheese moulds, tinned	lb.	5%		
73.40.20	Dairy utensils (excluding buckets and tinned cheese moulds); milk bottle crates; cow stall castings and drinking bowls	lb.	free		
73.40.25	Gabions of wire netting (collapsible or otherwise)	lb.	10%		
73.40.30	Propeller shafts and stern tubes, for ships	lb.	20%		
73.40.40	Fencing material, the following: droppers, hurdles, posts, standards, strainers, winders and other materials fastenings, of metal, ordinarily used for agricultural and railway fencing:				
	.10 Posts and standards	lb.	free		
	.20 Droppers	lb.	free		
	.90 Other	lb.	free		
73.40.45	Horse, mule, ass and ox shoes	lb.	free		
73.40.50	Baling clips	lb.	3%		free (U.K.)
73.40.55	Trunks, travelling chests, tool boxes and similar boxes and cases (excluding cigarette-cases, tobacco boxes and other tobacconists' ware)	lb.	25%		
73.40.58	Venetian blinds	lb.	10%		

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
73.40.60	Rough flange forgings with a diameter exceeding 7 in.	lb.	5%		free (U.K.; Canada)
73.40.61	Down pipe supports.	lb.	20%		15% (U.K.; Canada)
73.40.62	Power transmission line equipment	lb.	5%		free (U.K.)
73.40.63	Pipe supports (excluding down pipe supports), suitable for water, steam or gas piping	lb.	5%		free (U.K.; Canada)
73.40.65	Steel balls for tube mills	lb.	free		
73.40.66	Ingot moulds and crucibles	lb.	free		
73.40.67	Road studs	lb.	free		
73.40.69	Fasteners for transmission and conveyor belts:				
	.10 Identifiable for use with conveyor belts	lb.	5%	3%	free (U.K.)
	.90 Other	lb.	5%		free (U.K.)
73.40.70	Cryogenic containers designed for the storage of animal semen	lb.	free		
73.40.75	Ferrules for brooms or brushes	lb.	15%		
73.40.76	Calyx supports of wire, whether or not fitted with artificial plastic material, ordinarily used by florists with carnations	lb.	free		
73.40.80	Steel tyre forgings (unfinished), for rail wheels of cranes, locomotives and other rolling-stock	lb.	free		
73.40.90	Iron castings in the rough state	lb.	10%		
73.40.93	Steel castings in the rough state	lb.	10%		
73.40.96	Forgings (including drop forgings) in the rough state	lb.	10%		
73.40.99	Other	lb.	20%		

CHAPTER 74

COPPER AND ARTICLES THEREOF

NOTES:

1. For the purposes of heading No. 74.02, the expression "master alloys" means alloys (excluding copper phosphide (phosphor copper) containing more than 8 per cent by weight of phosphorus) of copper with other materials in any proportion, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. (Copper phosphide (phosphor copper) containing more than 8 per cent by weight of phosphorus falls within heading No. 28.55 and not within this Chapter).

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

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

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

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

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

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

Flat-surfaced, wrought products (coiled or not), of which the maximum across-sectional dimension exceeds 6 millimetres, and of which the thickness exceeds 0.15 millimetres but does not exceed one tenth of the width.

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

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

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
74.01	**Copper matte; unwrought copper (refined or not); copper waste and scrap:**				
74.01.10	Copper matte	lb.	10%		
74.01.20	Copper waste and scrap	lb.	free		
74.01.30	Unrefined copper	lb.	free		
74.01.40	Refined copper	lb.	free		
74.02	**Master alloys**	lb.	free		
74.03	**Wrought bars, rods, angles, shapes and Sections, of copper; copper wire:**				
74.03.10	Bars and rods, including brazing alloys	lb.	free		
74.03.20	Angles, shapes and sections (excluding bars and rods)	lb.	free		
74.03.80	Electric wire	lb.	5%		free (U.K.)
74.03.90	Other wire	lb.	3%		free (U.K.)
74.04	**Wrought plates, sheets and strip, of copper:**				
74.04.10	Circles	lb.	3½c per lb.		
74.04.20	Of a width exceeding 12 in. (excluding circles) and of a thickness less than 0.030 in.	lb	6c per lb.		
74.04.30	Of a width exceeding 12 in. (excluding circles) and of a thickness of 0.030 in. or more and not exceeding 0.099 in.	lb.	5c per lb.		
74.04.40	Of a width exceeding 12 in. (excluding circles) and of a thickness excluding 0.099 in.	lb.	4c per lb.		
74.04.90	Of a width not exceeding 12 in. (excluding circles)	lb.	3c per lb.		
74.05	**Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 millimetres**	lb.	3c per lb.		
74.06	**Copper powders and flakes**	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
74.07	**Tubes and pipes and blanks therefor, of copper; hollow bars of copper:**				
74.07.10	Brass tubes and pipes, of an outside diameter exceeding 4.5 in.	lb.	free		
74.07.20	Tubes and pipes (excluding those of brass), of an outside diameter exceeding 6 inches	lb.	free		
74.07.30	Hollow bars of phosphor bronze	lb.	free		
74.07.90	Other	lb.	10%		
74.08	**Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper:**				
74.08.10	Brass bends and junctions, suitable for use with sanitary or waste water pipes	lb.	20%		15% (U.K.; Canada)
74.08.20	Branch pipe pieces or Y-pieces and couplings, for use with piping of an inside diameter not exceeding 1 in.	lb.	15%		10% (U.K.; Canada)
74.08.30	For use with piping of an inside diameter of less than 0.5 in.	lb.	10%		
74.08.90	Other	lb.	5%		free (U.K.; Canada)
74.09	**Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:**				
74.09.10	Tanks and vats, commonly used for the brewing of beer	lb.	free		
74.09.90	Other	lb.	20%	17½%	
74.10	**Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables:**				
74.10.10	Cable, cordage and rope	lb.	5%		
74.10.20	Electric wire or cable	lb.	5%		free (U.K.)
74.10.90	Other	lb.	20%		
74.11	**Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endles bands), of copper wire:**				
74.11.10	Woven	lb.	free		
74.11.90	Other	lb.	20%		
74.12	**Expanded metal, of copper**	lb.	10%		
74.13	**Chain and parts thereof, of copper:**				
74.13.10	Transmission, conveyor and elevator chain; parts thereof	lb.	free		
74.13.90	Other	lb.	20%		
74.14	**Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper:**				
74.14.10	Nails	lb.	3%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
74.14.20	Staples	lb.	20%		
74.14.30	Drawing pins	lb.	20%		
74.14.90	Other	lb.	3%		
74.15	**Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper:**				
74.15.10	Bolts and nuts	lb.	20% or 2c per lb.		
74.15.20	Woodscrews	lb.	3% plus 5c per lb.		
74.15.30	Mancine screws	lb.	20% or 5c per lb.		
74.15.40	Set screws	lb.	3%		
74.15.50	Rivets	lb.	3%		
74.15.60	Washers	lb.	3%		
74.15.70	Screw hooks and screws rings	lb.	20%		
74.15.90	Other	lb.	3%		
74.16	**Springs of copper:**				
74.16.10	For upholstery purposes	lb.	free		
74.16.20	Identifiable for use solely or principally with motor cycles	lb.	20%		15% (U.K.)
74.16.90	Other	lb.	20%		
74.17	**Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper:**				
74.17.10	Liquid fuel cooking stoves (pressure type); parts thereof	no.	20%		
74.17.90	Other	no.	15%		
74.18	**Other articles of a kind commonly used for domestic purposes, buildiders' sanitary ware for indoor use, and parts of such articles and ware, of copper:**				
74.18.10	Hollowware for kitchen or table use, not platted with precious metal	lb.	20%		15% (U.K.)
74.18.20	Plated with precious metal	lb.	30%		
74.18.90	Other	lb.	20%		
74.19	**Other articles of copper:**				
74.19.10	Plated with precious metal	lb.	30%		
74.19.20	Power transmission line equipment	lb.	5%		free (U.K.)
74.19.30	Articles identifiable for use solely or principally with manufacturing or industrial machinery:				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	10. With portable or mobile machinery	lb.	5%	3%	free (U.K.)
	.90 With other machinery	lb.	free		
74.19.90	Other	lb.	20%		

CHAPTER 75

NICKEL AND ARTICLES THEREOF

NOTES:

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

   (a) **Wire** (heading No. 75.02):

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

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

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

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

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

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

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
75.01	**Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electroplating anodes); nickel waste and scrap:**				
75.01.10	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy	lb.	10%		
75.01.20	Nickel waste and scrap	lb.	free		
75.01.30	Unwrought nickel	lb.	free		
75.02	**Wrought bars, rods, angles, shapes and sections of nickel; nickel wire:**				
75.02.10	Bars and rods	lb.	free		
75.02.20	Angles, shapes and sections	lb.	10%		
75.02.50	Wire	lb.	3%		free (U.K.)

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
75.03	**Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:**				
75.03.10	Plates, sheets and strip; foil	lb.	free		
75.03.40	Powders and flakes	lb.	free		
75.04	**Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel:**				
75.04.10	Blanks for tubes and pipes	lb.	10%		
75.04.20	Tubes and pipes	lb.	free		
75.04.30	Hollow bars	lb.	10%		
75.04.50	Tube and pipe fittings	lb.	10%		
75.05	**Electro-plating anodes, of nickel, wrought or unwrought including those produced by electrolysis**	lb.	free		
75.06	**Other articles of nickel:**				
75.06.10	Woven nickel wire	lb.	free		
75.06.20	Expanded metal	lb.	10%		
75.06.30	Nails, washers, screws, rivets, bolts, nuts and similar fasteners	lb.	3%		
75.06.40	Hollowware for kitchen or table use, not plated with precious metal	lb.	20%		15% (U.K.)
75.06.50	Pressings, stampings and other rough shapes of beer mugs, cups or similar trophies	lb.	15%		
75.06.60	Plated with precious metal	lb.	30%		
75.06.90	Other	lb.	20%		

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

NOTES:

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

   (*a*) **Wire** (heading No. 76.02):

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

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

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

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

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

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

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

I	Tariff Heading	II Statistical	III	IV Rate of Duty	V
		Unit	General	M.F.N.	Preferential
76.01	**Unwrought aluminium; aluminium waste and scrap:**				
76.01.10	Unwrought aluminium	lb.	free		
76.01.20	Aluminium waste and scrap	lb.	free		
76.02	**Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire:**				
76.02.10	Angles, shapes and sections, of a maximum cross-sectional dimension not exceeding 24.45 cm. (excluding products containing, by weight, more than--- 0.5 per cent of copper, or 4.0 per cent of magnesium, or 2.0 per cent of silicon, or 0.5 per cent of zinc)	lb.	15%		
76.02.20	Other angles, shapes and sections	lb.	free		
76.02.30	Bars and rods	lb.	free		
76.02.90	Wire	lb.	3%		free (U.K.)
76.03	**Wrought plates, sheets and strip, of aluminium:**				
76.03.10	Flat plates, sheets and strip (excluding circles), not coiled:				
76.03.10	Flat plates, sheets and strip (excluding circles), not coiled:				
	.10 Containing, by weight, not more than 99.9 per cent of aluminium, of a thickness of not more than 0.015 in. (excluding products containing, by weight, more than— 0.5 per cent of copper, or 1.6 per cent of magnesium, or 4.0 per cent of silicon)	lb.	15%		
	.20 Containing, by weight, not more than 99.9 per cent of aluminium, of a thickness of more than 0.015 in. but not exceeding 0.128 in. (excluding products containing, by weight, more than--- 0.5 per cent of copper, or 6.0 per cent of magnesium, or 4.0 per cent of silicon)	lb.	15%		
	.90 Other	lb.	free		
76.03.30	Plates, sheets and strip (not coiled), with a corrugated or other profile configuration:				
	.10 With a baked enamel finish, of a length exceeding 8 ft., a width not exceeding 12 in. and a thickness not exceeding 0.05 in.	lb.	free		
	.20 Other containing, by weight, not more than 99.9 per cent of aluminium	lb.	15%		
	.90 Other	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
76.03.50	Coiled:				
	.10 With a baked enamel finish, of a kind suitable for venetian blinds, awnings and the like, of a length of 400 ft. or more, a width not exceeding 12 in. and a thickness not exceeding 0.05 in.	lb.	free		
	.20 Other containing, by weight, not more than 99.9 per cent of aluminium, of a thickness of not more than 0.128 in. (excluding products containing, by weight, more than— 0.5 per cent of copper, or 6.0 per cent of magnesium, or 4.0 per cent of silicon)	lb.	15%		
	.90 Other	lb.	free		
76.03.80	Circles containing, by weight, not more than 99.9 per cent of aluminium, of a diameter not exceeding 48 in. and of a thickness not exceeding 0.25 in. (excluding products containing, by weight, more 0.5 per cent of copper, or 6.0 per cent of magnesium, or 4.0 per cent of silicon)	lb.	15%		
76.03.90	Other circles	lb.	free		
76.04	**Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 millimetres:**				
76.04.10	Foil of a thickness not exceeding 0.15 mm.:				
	.10 Printed	lb.	20%		
	.20 Unprinted	lb.	15%		
76.04.90	Other foil	lb.	free		
76.05	**Aluminium powders and flakes**	lb.	free		
76.06	**Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium:**				
76.06.10	Blanks for tubes and pipes	lb.	free		
76.06.20	Containing, by weight, not more than— 0.5 per cent of copper, or 4.0 per cent of magnesium, or 2.0 per cent of silicon, or 0.5 per cent of zinc (excluding blanks):				
	.10 Tubes and pipes, round, with an outside diameter of 0.5 in. or more and not exceeding 4.5 in.	lb.	15%		
	.20 Tubes and pipes (excluding round), of which no cross-sectional dimension exceeds 6 in.	lb.	15%		
	.30 Hollow bars of which no cross-sectional dimension exceeds 6 in.	lb.	15%		
	.90 Other	lb.	free		
76.06.90	Other	lb.	free		
76.07	**Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
76.07.10	Of an inside diameter of less than 0.5 in.	lb.	10%		
76.07.90	Other	lb.	5%		free (U.K.; Canada)
76.08	**Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium**	lb.	20%		
76.09	**Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment**	lb.	20%	17½%	
76.10	**Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, commonly used for the conveyance or packing of goods:**				
76.10.10	Barrels and drums, of a capacity of 40 gal. or more	lb.	free		
76.10.20	Dairy utensils (excluding milk cans of a capacity not exceeding 5 gal.)	lb.	free		
76.10.90	Other	lb.	20%		
76.11	**Compressed gas cylinders and similar pressure containers, of aluminium:**				
76.11.10	Compressed gas cylinder	lb.	free		
76.11.90	Other	lb.	20%		
76.12	**Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables:**				
76.12.10	Wire cable, cordage and rope	lb.	5%		
76.12.90	Other	lb.	20%		
76.13	**Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire:**				
76.13.10	Woven	lb.	free		
76.13.90	Other	lb.	20%		
76.14	**Expanded metal, of aluminium**	lb.	free		
76.15	**Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium:**				
76.15.10	Hollowware for kitchen or for table use (excluding buckets)	lb.	20%		15% (U.K.)
76.15.30	Buckets	lb.	25%		
76.15.50	Clothes hangers	lb.	30%		
76.15.90	Other	lb.	20%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
78.05.10	Tubes and pipes	lb.	5%		
78.05.20	Tube and pipe fittings	lb.	5%		free (U.K.; Canada)
78.05.90	Other	lb.	5%		
78.06	**Other articles of lead:**				
78.06.10	Washers	lb.	3%		
78.06.90	Other	lb.	20%		

CHAPTER 79

ZINC AND ARTICLES THEREOF

NOTES:

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

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

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

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

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

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

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

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

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty Preferential
79.01	**Unwrought zinch; zinc waste and scrap:**				
79.01.10	Unwrought zinc	lb.	free		
79.01.20	Zinc waste and scrap	lb.	free		
79.02	**Wrought bars, rods, angles, shapes and sections, of zinch; zinc wire:**				
79.02.10	Bars and rods (including solder)	lb.	free		
79.02.20	Angles, shapes and sections	lb.	10%		
79.02.30	Wire	lb.	3%		free (U.K.)

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
79.03	**Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:**				
79.03.10	Wrought plates, sheets and strip	lb.	free		
79.03.20	Foil	lb.	10%		
79.03.30	Powders and flakes (excluding zinc dust (blue poweder))	lb.	free		
79.03.50	Zinc dust (blue powder)	lb.	free		
79.04	**Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc:**				
79.04.10	Tubes and pipes, and fittings therefor	lb.	20%		15% (U.K.; Canada)
79.04.20	Hollow bars; blanks for tubes and pipes	lb.	10%		
79.05	**Gutters, roof capping, skylight frames, and other fabricated building components, of zinc**	lb.	20%		
79.06	**Other articles of zinc:**				
79.06.10	Woven zinc wire	lb.	free		
79.06.20	Nails, washers, screws, rivets, bolts, nuts and similar fastenings	lb.	3%		
79.06.90	Other	lb.	20%		

CHAPTER 80

TIN AND ARTICLES THEREOF

NOTES:

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

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

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

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

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

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

   Flat-surface, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kilogramme per square metre.

   Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided they do not thereby assume the character of articles or of products falling within other headings.

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
80.01	**Unwrought tin; tin waste and scrap:**				
80.01.10	Unwrought tin	lb.	free		
80.01.20	Tin waste and scrap	lb.	free		
80.02	**Wrought bars, rods, angles, shapes and sections, of tin; tin wire:**				
80.02.10	Bars and rods (including solder)	lb.	free		
80.02.20	Angles, shapes and sections	lb.	10%		
80.02.30	Wire	lb.	3%		free (U.K.)
80.03	**Wrought plates, sheets and strip, of tin**	lb.	free		
80.04	**Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight per square metre (excluding any backing) not exceeding 1 kilogramme; tin powders and flakes:**				
80.04.10	Foil	lb.	free		
80.04.20	Powders and flakes	lb.	free		
80.05	**Tubes and pipes and blanks therefor, *of tin*; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin**	lb.	10%		
80.06	**Other articles of tin:**				
80.06.10	Hollowware for kitchen or for table use, not plated with precious metal	lb.	20%		15% (U.K.)
80.06.20	Plated with precious metal	lb.	30%		
80.06.90	Other	lb.	20%		

CHAPTER 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

NOTES:

Heading No. 81.04 is to be taken to apply only to the following base metals: bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
81.01	**Tungsten (wolfram), unwrought or wrought, and articles thereof**	lb.	free		
81.02	**Molybdenum, unwrought or wrought, and articles thereof**	lb.	free		
81.03	**Tantalum, unwrought or wrought, and articles thereof**	lb.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
81.04	**Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof:**				
81.04.10	Uranium and thorium	lb.	free		
81.04.90	Other	lb.	free		

CHAPTER 82

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

NOTES:

1. Apart from blow lamps, portable forges, grinding wheels mounted on frameworks, manicure and chiropody sets, and goods classified under headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:

   (*a*) Base metal;

   (*b*) Metallic carbides;

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

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

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

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

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

3. Sets (excluding manicure or chiropody sets (heading No. 82.13)) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, shall, for purposes of classification, be deemed to consist entirely of that article of such set which is chargeable with the highest rate of duty in the General column.

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
82.01	**Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:**				
82.01.10	Axes:				
	.10 Hatchets with steel handles	no.	20%		
	.90 Other	no.	3%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
82.01.20	Grub hoes	no.	20%		
82.01.90	Other	no.	free		
82.02	**Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):**				
82.02.10	Saws, non-mechanical, ordinarily used by mechanics or artisans	no.	3%		free (U.K.; Canada)
82.02.50	Other non-mechanical saws	no.	5%		
82.02.80	Saw blades for hand or portable saws	no.	5%	3%	free (U.K.)
82.02.85	Other saw blades (excluding toothless saw blades)	no.	free		
82.02.87	Saw banding, whether or not cut to length, and endless sawbands, serrated	lb.	5%	3%	free (U.K.)
82.02.90	Other	no.	free		
82.03	**Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (excluding tap wrenches); files and rasps:**				
82.03.10	Double open end spanners of chrome vanadium steel, the following sizes: 6 mm. to 27 mm.; $\frac{1}{4}$ in. to 1 in. in S.A.E. sizes; and $\frac{1}{8}$ in. to $\frac{3}{8}$ in. in. Whitworth sizes	no.	23%		20% (U.K.; Canada)
82.03.20	Double off-set ring spanners of chrome vanadium steel, the following sizes: 6 mm. to 27 mm.; $\frac{1}{4}$ in. to 1 in. in S.A.E. sizes; and $\frac{1}{8}$ in. to 9/16 in. in Whitworth sizes	no.	23%		20% (U.K.; Canada)
82.03.30	Combination off-set ring and open jaw spanners of chrome vanadium steel, the following sizes: 6 mm. to 27 mm.; $\frac{1}{4}$ in. to 1 in. in S.A.E. sizes; and $\frac{1}{8}$ in. to 9/16 in. in Whitworth sizes	no.	23%		20% (U.K.; Canada)
82.03.40	Water pump pliers, 10 in. slip-joint and 10 in., channel-lock types	no.	23%		20% (U.K.; Canada)
82.03.50	Vice grips, 7 in. and 10 in.	no.	23%		20% (U.K.; Canada)
82.03.90	Other	no.	3%		free (U.K.; Canada)
82.04	**Hand tools (including mounted glaziers' diamonds) not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, excluding accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated):**				
82.04.10	Trowels, the following: bricklayers', pointing, gauging, plastering and finishing trowels	no.	25%	3%	free (U.K.; Canada)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
82.04.20	Brick bolsters, cold chisels, steel headed hammers, hacking knives, star point screwdrivers, flat point screwdrivers with a width at the point from $\frac{1}{8}$ in. to $\frac{3}{8}$ in. (excluding ratchet and screwholding screwdrivers), soldering irons, punches, woodworking clamps and cramps, portable forges of a f.o.b. price not exceeding R35 each, bench and carpenters' vices (excluding table, leg, swivel and pipe vices)	no.	23%		20% (U.K.; Canada)
82.04.70	Other tools ordinarily used by mechanics or artisans	no.	3%		free (U.K.; Canada)
82.04.80	Kitchen or household tools	no.	20%		
82.04.90	Other	no.	5%		
82.05	**Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits:**				
82.05.10	Chisel blanks for rock drills	lb.	free		
82.05.20	Earthboring drill bits	lb.	free		
82.05.30	Taps and dies	lb.	5%	3%	free (U.K.)
82.05.40	Rock drill bits	no.	5%		free (U.K.)
82.05.90	Other	no.	5%	3%	free (U.K.)
82.06	**Knives and cutting blades, for machines or for mechanical appliances:**				
82.06.10	Identifiable for use solely or principally with agricultural machines	no.	free		
82.06.20	Identifiable for use solely or principally with non-portable industrial machines	no.	free		
82.06.30	Identifiable for use solely or principally with portable industrial machines	no.	5%	3%	free (U.K.)
82.06.90	Other	no.	20%		
82.07	**Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)**	no.	free		
82.08	**Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kilogrammes and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink**	no.	20%		
82.09	**Knives with cutting blades, serrated or not (including pruning knives), excluding knives falling within heading No. 82.06:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
82.09.10	Identifiable for use solely or principally by mechanics or artisans	no.	3%		free (U.K.; Canada)
82.09.20	Identifiable for use solely or principally for agricultural purposes	no.	free		
82.09.30	Identifiable for use solely or principally for other industrial purposes	no.	5%	3%	free (U.K.)
82.09.80	Plated with precious metal	no.	30%		
82.09.90	Other	no.	15%		10% (U.K.)
82.10	**Knife blades**	no.	15%		10% (U.K.)
82.11	**Razors and razor blades (including razor blade blanks, whether or not in strips):**				
82.11.10	Safety razor blades (including blanks)		10%	5%	free (U.K.)
82.11.90	Other	no.	15%		10% (U.K.)
82.12	**Scissors (including tailors' shears), and blades therefor:**				
82.12.10	Plated with precious metal	no.	30%		
82.12.90	Other	no.	15%		10% (U.K.)
82.13	**Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):**				
82.13.10	Pruning, gardening and other secateurs, identifiable for use solely or principally for agricultural purposes	no.	free		
82.13.30	Manicure and chiropody sets and appliances (including nail files), not plated with precious metal	no.	20%		
82.13.80	Plated with precious metal	no.	30%		
82.13.90	Other	no.	15%		10% (U.K.)
82.14	**Spoons, forks, fish-eaters, butter-knives, laddles, and similar kitchen or tableware:**				
82.14.10	Tea, coffee, sugar, jam and other spoons of a similar size, not plated with precious metal (excluding flat blanks)	doz.	30% or 37½c per doz.	30% or 25c per doz.	
82.14.20	Tea, coffee, sugar, jam and other spoons of a similar size, plated with silver (excluding flat blanks)	doz.	20% or 37½c per doz.	20% or 25c per doz.	
82.14.30	Soup, fish, dessert, table and other spoons and forks of a similar size, not plated with precious metal (excluding flat blanks)	doz.	30% or 90c per doz.	30% or 50c per doz.	
82.14.40	Soup, fish, dessert, table and other spoons and forks of a similar size, plated with silver (excluding flat blanks)	doz.	20% or 90c per doz.	20% or 50c per doz.	

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.90 Other	doz.	20% or 90c per doz.	20%	
82.14.50	Other spoons and forks, not plated with precious metal (excluding flat blanks)	doz.	10%		
82.14.60	Spoons and forks, plated with gold	doz.	30%		
82.14.80	Articles (excluding spoons and forks) plated with precious metal	no.	30%		
82.14.85	Articles (excluding spoons and forks), enamelled	no.	20%		15% (U.K.)
82.14.90	Other	no.	20%		
82.15	**Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14:**				
82.15.10	Plated with precious metal	no.	30%		
82.15.20	Cutlery handles, not plated with precious metal	no.	15%		10% (U.K.)
82.15.90	Other	no.	20%		

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

NOTES:

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

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
83.01	**Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, finished or not, of base metal:**				
83.01.10	Frames incorporating locks, for handbags	lb.	15%		
83.01.90	Other	lb.	20%		
83.02	**Based metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like:**				
83.02.10	Hinges	lb.	25%		
83.02.30	Fittings (excluding hinges and sliding door gear) of iron or steel or of copper, commonly used in the manufacture of windows, doors and door frames, of base metal	lb.	5%		

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
83.02.40	Sliding door gear	lb.	20%		
83.02.90	Other	lb.	20%		
83.03	**Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, *of* base metal:**				
83.03.10	Safes, strong-boxes, strong-rooms, strong-room linings and strong-room doors	lb.	15%		
83.03.50	Cash and deed boxes and the like	lb.	25%		
83.04	**Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal (excluding office furniture falling within heading No. 94.03):**				
	.10 Of steel	no.	25%	22½%	
	.90 Other	no.	25%		
83.04.90	Other	no.	20%		
83.05	**Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, staples, indexing tags, and similar stationery goods, of base metal:**				
		lb.	20%		
83.05.30	Staples	lb.	20%		
83.05.90	Other	lb.	20%		
83.06	**Statuettes and other ornaments of a kind used indoors, of base metal:**				
83.06.10	Plated with precious metal	no.	40%		
83.06.20	Ornaments of plate or sheet copper, not plated with precious metal	no.	20%		
83.06.90	Other	no.	30%		
83.07	**Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22):**				
83.07.10	Ships' navigation lamps (gas, oil or electric); parts thereof	no.	free		
83.07.20	Electric lamps (excluding ships' navigation lamps) and lighting fittings; parts thereof (excluding shades, reflectors and globe holders):				
	.10 Shadowless lamps commonly used in operating theatres or by dental surgeons; parts thereof	no.	free		
	.30 Table, reading or standard lamps; parts thereof	no.	15%		
	.40 Miners' safety lamps; parts thereof	no.	free		
	.90 Other	no.	15%		10% (U.K.)
83.07.30	Oil lamps (excluding ships' navigation lamps) and lighting fittings, of the wick type; parts thereof:				

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.10 Hurricane lanterns (excluding parts)	doz.	25% or 180c per doz.	15% or 100c per doz.	
	.90 Other	no.	5%		
83.07.40	Oil lamps (excluding ships' navigation lamps) and lighting fittings, not of the wick type; parts thereof	no.	5%		
83.07.50	Acetylene lamps (excluding ships' navigation lamps) and lighting fittings; parts thereof:				
	.10 Hand and other portable lamps; parts thereof (excluding burners)	no.	25%		
	.90 Other	no.	15%		
83.07.60	Gas lamps (excluding ships' navigation lamps and acetylene lamps) and lighting fittings; parts thereof:				
	.10 Hand and other portable lamps; parts thereof	no.	25%		
	.90 Other	no.	5%		free (U.K.)
83.07.70	Electric lamp shades and reflectors, enamelled:				
	.10 Conical in shape	lb.	33⅓c per 100 lb.		free (U.K.)
	.90 Other	lb.	133⅓c per 100 lb.		free (U.K.)
83.07.80	Lampshades and reflectors, not enamelled, for gas or electric lighting	lb.	5%		free (U.K.)
83.07.90	Globe holders (light galleries)	no.	20%		15% (U.K.)
83.07.99	Other	lb.	15%		
83.08	**Flexible tubing and piping, of base metal:**				
83.08.10	Electrical conduit	lb.	20%		15% (U.K.)
83.08.90	Other	lb.	10%		
83.09	**Clasps, frames with clasps for handbags and the like, buckles buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal:**				
83.09.10	Rivets, tubular	lb.	3%		
83.09.20	Frames with clasps, for hand-bags	lb.	15%		
83.09.90	Other	lb.	20%		
83.10	**Beads and spangles of base metal:**				
83.10.10	Beads	lb.	25% or 500c per 100 lb.	15% or 330c per 100 lb.	

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
83.10.20	Spangles	lb.	20%		
83.11	**Bells and gongs, non-electric, of base metal, and parts thereof of base metal:**				
83.11.10	Pedal cycle bells and parts thereof	no.	5%		
83.11.20	Tower and turret bells, and parts thereof	no.	free		
83.11.30	Plated with precious metal	no.	30%		
83.11.90	Other	no	20%		
83.12	**Photograph, picture and similar frames, of base metal; mirrors of base metal:**				
83.12.10	Plated with precious metal	no.	30%		
83.12.90	Other	no.	20%		
83.13	**Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:**				
83.13.10	Bungs	lb.	free		
83.13.20	Capsules	lb.	5%		
83.13.30	Crown corks	gross	2½c per gross		
83.13.40	Other stoppers, caps and lids, for bottles and the like	lb.	5%		
83.13.90	Other	lb.	20%		
83.14	**Sign-plates, name-plates, numbers, letters and other signs, of base metal:**				
83.14.10	Enamelled	lb.	30%	25%	
83.14.20	Printed or embossed	lb.	25%		
83.14.30	Varnished or lacquered	lb.	20%	15%	
83.14.90	Other	lb.	20%		
83.15	**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:**				
83.15.10	Welding electrodes (with a mild steel core) of a f.o.b. price per lb. not exceeding 20c	lb.	15% or 125c per 100 lb.		
83.15.20	Other welding electrodes	lb.	free		
83.15.90	Other	lb.	free		

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF

NOTES:

1. This Section does not cover the following:

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

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

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

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

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

   (*f*) Articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed), falling within heading No. 71.02, 71.3 or 71.15

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

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

   (*ij*) Articles falling within Chapter 82 or 83;

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

   (*l*) Articles falling within Chapter 90;

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

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

   (*o*) Articles falling within Chapter 97.

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

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

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

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

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

4. A machine (or an incomplete machine classified as if it were complete by virtue of the preceding Note 3) imported unassembled or disassembled is to be classified as a machine of the corresponding kind.

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

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

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

8. A reference in this Section to "portable" or to "mobile" is deemed to relate to machinery or other goods, irrespective of the weight or construction thereof, which can readily be moved, carried, transferred or conveyed by any means, for use on different premises and which are not for any reason in connection with the operation of the machinery or other goods, required to be attached permanently to a fixed base.

CHAPTER 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

NOTES:

1. This Chapter does not cover the following:
   (*a*) Millstones, grindstones and other articles falling within Chapter 68;
   (*b*) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
   (*c*) Laboratory glassware of heading No. 70.17); machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
   (*d*) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81); or
   (*e*) Hand tools or electro-mechanical domestic appliances, with self-contained electric motors, of heading No. 85.05 or 85.06.
2. Subject to the operation of Notes 5 and 6 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

   Heading No. 84.17 is, however, to be taken not to apply to:
   (*a*) Germination plant, incubators and brooders, falling within heading No. 84.28;
   (*b*) Grain dampening machines falling within heading No. 84.29;
   (*c*) Diffusing apparatus for sugar juice extraction falling within heading No. 84.30; or
   (*d*) Machinery falling within heading No. 84.40 for the heat-treatment of textile yarns, fabrics or made up textile articles.

   Heading No. 84.17 is also to be taken not to apply to machinery or plant, designed for a mechanical operation, in which the change of temperature, even if necessary, is subsidiary to the main function.

   Heading No. 84.19 is to be taken not to apply to:
   (*a*) Sewing machines (heading No. 84.41); or
   (*b*) Office machines of heading No. 84.54.
3. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diamter by more than 1 per cent or by more than 0.05 mm., whichever is less. Other steel balls are to be classified under heading No. 73.40.
4. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.
   Subject to Note 2 to this Chapter and Note 5 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise indicates, to be classified under heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

I		II	III	IV		V
Tariff Heading		Statistical Unit	Rate of Duty			
			General	M.F.N.		Preferential
84.01	**Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam)** ..	lb.	free			

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.02	**Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units**	lb.	free		
84.03	**Producer gas and water gas generators, with**				
84.03	**Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers**	no.	5%		free (U.K.)
84.04	**Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers**	no.	free		
84.05	**Steam and other vapour power units, not incorporating boilers:**				
84.05.10	Railway locomotive power units	no.	5%		free (U.K.)
84.05.20	For ships and boats	no.	20%		
84.05.60	For mining purposes	no.	5%		free (U.K.)
84.05.90	Other	no.	free		
84.06	**Internal combustion piston engines:**				
84.06.10	Aircraft engines and parts thereof	no.	free		
84.06.20	Outboard engines	no.	10%		
84.06.30	Propulsion engines for ships and boats (excluding outboard engines)	no.	20%		
84.06.40	Engines suitable for use solely or principally with tractors (excluding road tractors) or road rollers	no.	free		
84.06.60	Railway locomotive engines	no.	5%		free (U.K.)
84.06.70	Stationary engines	no.	free		
84.06.80	Motor cycle engines	no.	20%		15% (U.K.)
84.06.85	Engines identifiable for use solely or principally with motor vehicles (excluding motor cycles and tractors other than road tractors):				
	.10 Unmachined parts of cast metal	no.	10%		
	.20 Pistons and piston rings (excluding those of unmachined cast metal)	no.	20%		
84.06.90	Other	no.	20%		
84.07	**Hydraulic engines and motors (including water wheels and water turbines):**				
84.07.10	Hydro-electric turbines	no.	5%		free (U.K.)
84.07.20	Irrigation machinery	no.	free		
84.07.90	Other	no.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.08	**Other engines and motors:**				
84.08.10	Aircraft engines	no.	free		
84.08.20	Gas turbines (excluding aircraft engines):				
	.10 Marine propulsion engines and motor vehicle engines	no.	20%		
	.90 Other	no.	free		
84.08.30	Windmill engines	no.	free		
84.08.40	Spring-operated and weight-operated motors	no.	10%		
84.08.90	Other	no.	20%		
84.09	**Mechanically propelled road rollers**	no.	free		
84.10	**Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:**				
84.10.10	Pumps of the kind commonly used for the delivery of petrol or lubricating oil, fitted with measuring devices	no.	20%	10%	
84.10.20	Motor cycle parts	no.	20%		15% (U.K.)
84.10.30	*Motor vehicle parts (excluding motor cycle parts):*				
	.10 Of unmachined cast metal	lb.	10%		
	.90 Other	lb.	20%		
84.10.90	Other	no.	free		
84.11	**Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:**				
84.11.10	Air compressors	no.	5%	3%	free (U.K.)
84.11.15	Hermetically sealed refrigerator compressors not exceeding $\frac{1}{8}$ h.p.	no.	25%		
84.11.20	Other refrigerator compressors	no.	free		
84.11.25	Inlet and exhaust valves for piston type compressors and vacuum pumps	no.	5%	3%	free (U.K.)
84.11.30	Pneumatic tyre pumps (hand and foot types), motor vehicle type	no.	25% or 50c each		
84.11.35	Pneumatic tyre pumps, pedal cycle type	no.	5%		
84.11.40	Other pumps (hand and foot types)	no.	20%		
84.11.50	Draught fans for industrial boilers	no.	free		
84.11.60	Ventilating fans	no.	5%		free (U.K.)
84.11.89	Other, protable or mobile	no.	5%	3%	free (U.K.)
84.11.90	Other	no.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.12	**Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air**	no.	5%		free (U.K.)
84.13	**Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances**	no.	free		
84.14	**Industrial and laboratory furnaces and ovens, non-electric**	no.	free		
84.15	**Refrigerators and refrigerating equipment (electrical and other):**				
84.15.10	Household refrigerators (non-electrical) of a nominal storage capacity not exceeding 12 cu. ft.	no.	25%		
84.15.20	Household refrigerators (electrical) of a nominal storage capacity not exceeding 12 cu. ft.	no.	25%		
84.15.30	Household refrigerators of a nominal storage capacity exceeding 12 cu. ft.:				
	.10 Non-electrical	no.	free		
	.20 Electrical	no.	free		
84.15.40	Household refrigerator cabinets for refrigerators of a nominal storage capacity not exceeding 12 cu. ft.	no.	25%		
84.15.50	Sealed compression type electrical units (and parts thereof) suitable for household refrigerators	no.	25%		
84.15.60	Absorption type units and parts thereof	no.	10%		
84.15.70	Household refrigerator parts not falling within any other subheading of this heading	no.	25%		
84.15.90	Other	no.	free		
84.16	**Calendering and similar rolling machines (excluding metal-working and metal-rolling machines and glass-working machines) and cylinders therefor:**				
84.16.10	Portable or mobile	no.	5%	3%	free (U.K.)
84.16.90	Other	no.	free		
84.17	**Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:**				
84.17.10	Domestic instantaneous or storage water heaters, non-electrical	no.	15%		
84.17.20	Electrically heated fish fryers, percolators, tea or milk urns, steam kettles and other heating equipment, of a kind used in the catering industry	no.	20%		15% (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.17.30	Non-electrical fish fryers, percolators, tea or milk urns, steam kettles and other heating equipment, of a kind used in the catering industry	no.	15%		
84.17.40	Degreasing or cleaning apparatus utilising steam, portable or mobile	no.	20%		
84.17.50	Equipment for sterilising surgical instruments, appliances and dressings	no.	15%		
84.17.60	Hot air dryers for drying transformers	no.	5%		free (U.K.)
84.17.70	Laboratory equipment	no.	free		
84.17.80	Other, portable or mobile	no.	5%	3%	free (U.K.)
84.17.90	Other	no.	free		
84.18	**Centrifuges; filtering and purifying machinery and apparatus (excluding filter funnels, milk strainers and the like), for liquids or gases:**				
84.18.10	Cream separators	no.	free		
84.18.20	Laundry centrifuge driers with a dry weight loading capacity not exceeding 15 lb.	no.	20%		
84.18.25	Centrifuge washing machines with a dry weight loading capacity not exceeding 15 lb.	no.	25%		
84.18.30	Laundry centrifuges (excluding types with a dry weight loading capacity not exceeding 15 lb.)	no.	5%	3%	free (U.K.)
84.18.40	Laboratory centrifuges	no.	20%		
84.18.50	Mining apparatus	no.	5%		free (U.K.)
84.18.60	Water filtering and purifying machinery and apparatus	no.	free		
84.18.70	Filters (air, fuel and oil) suitable for use with internal combustion engines (excluding motor cycle engines):				
	.10 Air filters with six or more filter tubes	no.	free		
	.20 Air filters of the heavy duty dry type, without elements, of a kind fitted with precleaner and dust discharge valve	no.	free		
	.90 Other	no.	40%	20%	
84.18.75	Filters (air, fuel and oil) suitable for use with motor cycle engines	no.	20%		15% (U.K.)
84.18.80	Filter plates and frames, for sugar filter presses	no.	20%		17% (U.K.)
84.18.90	Other	no.	free		
84.19	**Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:**				
84.19.10	Dish washing machines	no.	20%		
84.19.80	Other, portable or mobile	no.	5%	3%	free (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.19.90	Other	no.	free		
84.20	**Weighing machinery (excluding balances of a sensitivity of 5 centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:**				
84.20.10	Weighing machine weights of all kinds	no.	20%		
84.20.20	Milk yield recording scales (for milk herds)	no.	free		
84.20.30	Platform type scales (portable or mobile)	no.	5%		
84.20.40	Weighing and measuring machines, commonly used for road construction and maintenance	no.	free		
84.20.50	Weigh-bridges (railway)	no.	3%	free	
84.20.60	Automatic hopper scales	no.	free		
84.20.90	Other	no.	5%		
84.21	**Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:**				
84.21.10	Water sprinklers and sprayers, suitable for lawn, orchard or other spray irrigation	no.	15%		
84.21.20	Flame guns suitable for destroying weeds	no.	free		
84.21.30	Sprinklers and sprayers, suitable for use with insecticides, fungicides and weed-killers	no.	free		
84.21.40	Fire extinguishing appliances	no.	free		
84.21.50	Spray guns and similar appliances, of a kind used with paint, distemper, varnish or concrete	no.	5%	3%	free (U.K.)
84.21.60	Steam or sand blasting machines	no.	free		
84.21.90	Other	no.	20%		
84.22	**Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics) (excluding machinery falling within heading No. 84.23):**				
84.22.01	Pulley tackle and hoists, non-electrical; and parts thereof	no.	7%		
84.22.05	Pulley tackle and hoists; electrical:				
	.10 Of an f.o.b. price not exceeding R1,500 each	no.	20%		
	.90 Other	no.	7%		
84.22.06	Parts of electrical pulley tackle and hoists	no.	20%		
84.22.10	Lifting jacks, hydraulic or mechanical, hand-type, of a lifting capacity not exceeding 200,000 lb. (excluding trolley mounted garage jacks); parts thereof	no.	10%		
84.22.15	Other lifting jacks; parts thereof; tipping mechanisms	no.	free		
84.22.20	Whaling or trawling winches	no.	20%		
84.22.22	Parts of whaling or trawling winches	no.	20%	free	
84.22.23	Seine net hoisting blocks	no.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.22.25	Mine winding winches; parts thereof	no.	5%		free (U.K.)
84.22.30	Other winches, capstans and windlasses; parts thereof	no.	7%		
84.22.35	Crabs for overhead travelling cranes:				
	.10 Electrical, of a f.o.b. price not exceeding R4,000 each	no.	20%		
	.90 Other	no.	7%		
84.22.37	Parts of crabs for overhead travelling cranes:				
	.10 For electrical overhead travelling cranes	no.	20%		
	.90 Other	no.	7%		
84.22.40	Cranes, telphers and lifting gear, and parts thereof not falling within any other subheading of this heading	no.	7%		
84.22.45	Lifts (electrical or hydraulic) including skip hoists; parts thereof	no.	free		
84.22.50	Escalators; parts thereof	no.	free		
84.22.55	Stacking machines and goods elevators (mechanical storage lifting apparatus); parts thereof	no.	7%		free (U.K.; Canada)
84.22.60	Gravity roller conveyors: parts thereof	no.	7%		
84.22.65	Conveyors (excluding gravity roller conveyors); parts thereof:				
	.10 Mining machinery	no.	5%		free (U.K.)
	.20 Other industrial machinery	no.	free		
	.30 Bucket or belt conveyors, not being industrial machinery	no.	7%		free (U.K.; Canada)
	.90 Other	no.	20%		
84.22.70	Mine haulage machines (cable operated), parts thereof	no.	5%		free (U.K.)
84.22.75	Mechanical earth, coal and other bulk loaders; parts thereof	no.	free		
84.22.85	Lifting grabs, buckets, grips, and the like, of a kind designed for lifting bulk materials	no.	7%		
84.22.90	Other:				
	.10 Mining machinery	no.	5%		free (U.K.)
	.20 Other industrial machinery	no.	free		
	.90 Other	no.	20%		
84.23	**Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coalcutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):**				

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.23.10	Mining machinery	no.	5%		free (U.K.)
84.23.90	Other	no.	free		
84.24	**Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers:**				
84.24.10	Ploughs, mouldboard type (excluding reversible type) with 2 or more but not more than 4 shares, designed for use with tractors	no.	15%		
84.24.15	Ploughs, disc type, with 2 or more but not more than 5 discs, designed for use with tractors	no	15%		
84.24.50	Other ploughs	no.	free		
84.24.55	Plough shares (angle and flat)	no.	20%		
84.24.60	Parts of ploughs (except plough shares and discs)	no.	15%		
84.24.70	Harrows, offset disc type, of a width not exceeding 6 ft. 6 in., designed for use with tractors	no.	15%		
84.24.75	Harrows, one-way disc type, of a width not exceeding 8 ft. 6 in., designed for use with tractors	no.	15%		
84.24.80	Other harrows	no.	free		
84.24.85	Parts of harrows	no.	15%		
84.24.90	Other agricultural or horticultural machinery, for soil preparation or cultivation	no.	free		
84.24.99	Lawn and sports ground rollers	no.	15%		
84.25	**Harveting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (excluding those of a kind used in the bread grain milling industry falling within heading No. 84.29):**				
84.25.10	Harvesting and threshing machinery (excluding combines)	no.	free		
84.25.15	Combines	no.	free		
84.25.20	Straw and fodder presses	no.	free		
84.25.30	Lawn mowers	no.	15%	10%	
84.25.40	Hay or grass mowers (excluding lawn mowers)	no.	free		
84.25.50	Winnowing and similar cleaning machines for seed, grain or leguminous vegetables	no.	free		
84.25.80	Egg-grading machines	no.	free		
84.25.90	Other	no.	free		
84.26	**Dairy machinery (including milking machines)**	no.	free		
84.27	**Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like**	no.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.28	**Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders**	no.	free		
84.29	**Machinery of a *kind* used in the bread grain milling industry, and other machinery (excluding farm type machinery) for the working of cereals or dried leguminous vegetables**	no.	free		
84.30	**Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including *mincing or slicing machines*, sugar manufacture or brewing:**				
84.30.10	Sugar mill roller shells (unfinished)	no.	5%	3%	
84.30.20	Portable or mobile	no.	5%	3%	free (U.K.)
84.30.90	Other	no.	free		
84.31	**Machinery for making or finishing cellulosic pulp, paper or paperboard**	no.	free		
84.32	**Book-binding machinery, including book-sewing machines:**				
84.32.10	Portable or mobile	no.	5%	3%	free (U.K.)
84.32.90	Other	no.	free		
84.33	**Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard:**				
84.33.10	Portable or mobile	no.	5%	3%	free (U.K.)
84.33.90	Other	no.	free		
84.34	**Machinery, apparatus and accessories for type-founding or type-setting; machinery (excluding machine-tools of heading No. 84.45, 84.46 or *84.47*) for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):**				
84.34.20	Printing type, impressed flongs and matrices, printing blocks, plates and cylinders (excluding offset duplicating masters)	no.	5%	3%	free (U.K.)
84.34.30	Blocks, plates, cylinders and lithographic stones, prepared for printing purposes (excluding offset duplicating masters)	no.	5%	3%	free (U.K.)
84.34.90	Other	no.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.35	**Other printing machinery; machines for uses ancillary to printing**	no.	free		
84.36	**Machines for extruding man-made textile fibres; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines**	no.	free		
84.37	**Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines**	no.	free		
84.38	**Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles)**	no.	free		
84.39	**Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks:**				
84.39.10	Hat stretching blocks	no.	5%	3%	free (U.K.)
84.39.90	Other	no.	free		
84.40	**Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:**				
84.40.10	Laundry washing machines with a dry weight loading capacity not exceeding 15 lb.	no.	25%		
84.40.20	Laundry machinery (excluding laundry washing machines with a dry weight loading capacity not exceeding 15 lb.)	no.	5%	3%	free (U.K.)
84.40.30	Dry-cleaning machinery	no.	5%	3%	free (U.K.)
84.40.40	Fabric meters	no.	5%		
84.40.50	Ironing or pressing machines (domestic type), electrically heated	no.	20%		15% (U.K.; Canada)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V *Preferential*
84.40.80	Other, portable or mobile	no.	5%	3%	free (U.K.)
84.40.90	Other	no.	free		
84.41	**Sewing machines; furniture specially designed for sewing machines; sewing machine needles:**				
84.41.10	Domestic type sewing machines; parts thereof:				
	.05 Sewing machines, handpress-type, of a weight not exceeding 5 oz. each	no.	20%		
	.10 Other sewing machines	no.	600c each		
	.20 Arm pieces and baseplates	no.	250c each		
	.90 Other	no.	free		
84.41.20	Portable sewing machines (excluding domestic type)	no.	5%	3%	free (U.K.)
84.41.40	Furniture specially designed for domestic sewing machines	no.	20%		
84.41.80	Sewing machine needles	no.	free		
84.41.90	Other	no.	free		
84.42	**Machinery (excluding sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)**	no.	free		
84.43	**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries:**				
84.43.10	Ladles	no.	5%	3%	free (U.K.)
84.43.90	Other	no.	free		
84.44	**Rolling mills and rolls therefor**	no.	free		
84.45	**Machine-tools for working metal or metallic carbides (excluding machines falling within heading No. 84.49 or 84.50)**	no.	free		
84.46	**Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold (excluding machines falling within heading No. 84.49)**	no.	free		
84.47	**Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials (excluding machines falling within heading No. 84.49):**				
84.47.10	Fret saws	no.	5%		
84.47.80	Other, portable or mobile	no.	5%	3%	free (U.K.)
84.47.90	Other	no.	free		

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.48	**Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand:**				
84.48.10	Tool holders for any type of tool or machine-tool for working in the hand	no.	5%	3%	free (U.K.)
84.48.90	Other	no.	free		
84.49	**Tools for working in the hand, pneumatic or with self-contained non-electric motor:**				
84.49.10	Chain saws	no.	10%		
84.49.20	Rock drills:				
	.10 Unmachined forgings, excluding front cover forgings	no.	5%		
	.20 Front cover forgings and other spare parts, excluding unmachined forgings	no.	5%		free (U.K.)
	.30 Other	no.	5%		free (U.K.)
84.49.30	Rock drill steel sharpeners	no.	free		
84.49.40	Air hammers	no.	5%		
84.49.50	Concrete vibrators	no.	5%		
84.49.60	Grinding plants	no.	20%		
84.49.90	Other	no.	5%	3%	free (U.K.)
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	no.	5%	3%	free (U.K.)
84.51	**Typewriters (excluding typewriters incorporating calculating mechanisms); cheque writing machines:**				
84.51.10	Typewriters (excluding Braille and similar typewriters)	no.	10%	free	
84.51.20	Braille and similar typewriters for use by the blind	no.	free		
84.51.30	Cheque writing machines	no.	20%		
84.52	**Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:**				
84.52.10	Postage-franking machines	no.	free		
84.52.90	Other	no.	5%		
84.53	**Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines):**				
84.53.10	Electronic data processing machines:				
	.10 Digital computers	no.	5%	3%	

I Tariff Heading		II Statistical Unit	III IV Rate of Duty General	M.F.N.	V Preferential
	.20 Statistical or accounting machines	no.	5%	3%	
84.53.20	Other statistical or accounting machines	no.	5%	3%	
84.53.90	Other	no.	5%		
84.54	**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coinsorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):**				
84.54.10	Duplicating machines	no.	5%	free	
84.54.20	Addressing machines	no.	5%	free	
84.54.90	Other	no.	5%		
84.55	**Parts and accessories (excluding covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:**				
84.55.10	Of typewriters and cheque writing machines	lb.	10%	free	
84.55.20	Of postage franking machines	lb.	free		
84.55.30	Of duplicating machines or addressing machines	lb.	5%	free	
84.55.40	Of electronic digital computors	lb.	5%	3%	
84.55.50	Of statistical or accounting machines operated in conjunction with punched cards (excluding parts of computers)	lb.	5%	3%	
84.55.90	Other	lb.	5%		
84.56	**Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:**				
84.56.10	Screening machinery (excluding mining machinery)	no.	free		
84.56.20	Stone crushers (excluding mining machinery)	no.	free		
84.56.30	Asphalt grinding and mixing machinery	no.	free		
84.56.40	Concrete mixers	no.	5%	3%	free (U.K.)
84.56.50	Liners for tube mills	no.	10%		7% (U.K.)
84.56.60	Liners of manganese or chrome steel, for rod or ball mills	no.	free		
84.56.70	Mining machinery (excluding liners for tube, rod or ball mills)	no.	5%		free (U.K.)
84.56.89	Other, portable or mobile	no.	5%	3%	free (U.K.)
84.56.90	Other	no.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.57	**Glass-working machines (excluding machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves**	no.	free		
84.58	**Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance**	no.	15%		
84.59	**Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:**				
84.59.10	Portable air coolers (domestic type), self-contained, with or without thermo-electric elements	no.	20%	15%	10% (U.K.)
84.59.15	Air humidifiers or dehumidifiers	no.	5%		free (U.K.)
84.59.20	Hot air distributors	no.	5%		free (U.K.)
84.59.30	Agricultural fumigation chambers	no.	free		
84.59.40	Machinery or appliances, for road building or for public works	no.	free		
84.59.50	Nuclear reactors	no.	free		
84.59.60	Portable greasing appliances	no.	20%		
84.59.80	Other industrial machinery and appliances, not covered by any other heading of this Chapter:				
	.10 Portable or mobile	no.	5%	3%	free (U.K.)
	.20 Workshop machinery ordinarily used in a motor garage for manufacturing, testing or repair work	no	5%	3%	free (U.K.)
	.90 Other	no.	free		
84.59.90	Other	no.	20%		
84.60	**Moulding boxes for metal foundry; moulds of a type used for metal (excluding ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials:**				
84.60.10	Integral parts of moulding machinery	no.	free		
84.60.90	Other	no.	5%	3%	free (U.K.)
84.61	**Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:**				
84.61.10	Pressure reducing valves for gas cylinders and the like; safety valves, for boilers and similar shells	no.	free		
84.61.20	Fire fighting appliances	no.	free		
84.61.30	Hose fittings (excluding fire hose fittings)	no.	20%		
84.61.40	Waste holes and plugs, for sanitary ware	no.	20%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.61.50	Valves of a kind used with inner tubes and other inflatable goods	no.	20%		
84.61.60	Steam traps	no.	5%		free (U.K.; Canada)
84.61.70	Of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 0.5. in.	no.	10%		
84.61.80	Hose and toilet bibcocks (plain), pillar cociks, stopcocks, water mixing taps (bath, wash basin, showver or sink. types), shower units, ball valves, of metal, suitable for use with piping of an inside diameter of 0.5 in. or more but not exceeding 1 in.; water-tank locking taps; tapping ferrules for offtake pipes for use with piping not exceeding 1 in. inside diameter	no.	15%		10% (U.K.; Canada)
84.61.82	Flush valves for water closet pans	no.	15%		10% (U.K.; Canada)
84.61.83	Stainless steel taps, cocks and valves; valves lined with glass, ceramic material or the like; thermostatically controlled valves; valves identifiable for use solely or principally in refrigeration systems	no.	free		
84.61.84	Parts of cast iron gate or sluice valves	no.	5%		free (U.K.; Canada)
84.61.85	Cast iron gate or sluice valves, suitable for use with piping of an inside diameter:				
	.10 Not exceeding 2 in.	no.	5%		free (U.K.; Canada)
	.20 Exceeding 2 in. but not exceeding 3 in.	no.	5% or 500c each	5%	free (U.K.; Canada)
	.30 Exceeding 3 in. but not exceeding 8 in.	no.	5% 600c each	5% or	free (U.K.; Canada)
	.40 Exceeding 8 in.	no.	5% or 1000c each	5%	free (U.K.; Canada)
84.61.90	Other cocks, taps, valves and similar appliances, of metal	no.	5%		free (U.K.; Canada)
84.61.99	Other	no.	10%		
84.62	**Ball, roller or needle roller bearings:**				
84.62.10	Single row radial ball bearings (excluding angular contact ball bearings) and single row tapered roller bearings, with an outside diameter of not less than 31 mm. but not exceeding 90 mm.	no.	30%		27% (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.62.90	Other	no.	5%	3%	free (U.K.)
84.63	**Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:**				
84.63.10	Propeller shafts	no.	20%		
84.63.20	Motor cycle engine parts	lb.	20%		15% (U.K.)
84.63.30	Engine parts identifiable for use solely or principally with tractors (excluding road tractors), road rollers, road scarifiers, aircraft and stationary engines	lb.	free		
84.63.35	Locomotive parts	no.	5%		free (U.K.)
84.63.40	Reduction gears or gear-boxes and parts thereof, of the helical, spur, bevel or worm gear type, for use with external power units:				
	.10 For agricultural purposes	no.	18%		
	.20 For factory installation	no.	15%		
	.30 For mining machinery	no.	20%		15% (U.K.)
	.90 Other	no.	20%	18%	15% (U.K.)
84.63.50	Plain shaft bearings:				
	.10 Identifiable for use in engines for tractors (excluding road tractors) and stationary engines	lb.	free		
	.20 Identifiable for use in motor cycle engines	lb.	20%		15% (U.K.)
	.30 Of unmachined cast metal, identifiable for use solely or principally in engines for motor vehicles (excluding articles of subheadings Nos. 84.63.50.10 and 84.63.50.20)	lb.	10%		
	.40 Other, identifiable for use solely or principally in engines for motor vehicles	lb.	20%		
	.90 Other	lb.	free		
84.63.60	Of unmachined cast metal, identifiable for use solely or principally in engines for motor vehicles (excluding articles of subheadings Nos. 84.63.20, 84.63.30 and 84.63.50)	lb.	10%		
84.63.90	Other, of a kind identifiable for use solely or principally with industrial machinery or appliances:				
	.10 For agricultural purposes	no.	free		
	.20 For factory installation	no.	free		
	.30 For mining machinery	no.	5%		free (U.K.)
	.90 Other	no.	5%	3%	free (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
84.63.99	Other	no.	20%		
84.64	**Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings:**				
84.64.10	Identifiable for use solely or principally with motor cycle engines	lb.	20%		15% (U.K.)
84.64.20	Identifiable for use solely or principally with machinery, plant, stationary engines or tractors (excluding road tractors)	lb.	free		
84.64.90	Other	lb.	20%		
84.65	**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter:**				
84.65.10	Propellers and stern tubes for use with marine engines	no.	20%		
84.65.20	Identifiable for use solely or principally with portable or mobile industrial or manufacturing machinef falling within this Chapter	no.	5%	3%	free (U.K.)
84.65.90	Other	no.	free		

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF

NOTES:

1. This Chapter does not cover the following:
   (*a*) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
   (*b*) Articles of glass falling within heading No. 70.11 (for example, glass bulbs for electriclamps);
   (*c*) Electrically heated furniture of Chapter 94.
2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.99 or 85.21, excluding metal tank mercury arcrectifiers which remain classified under heading No. 85.01.
3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:
   (*a*) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;
   (*b*) Other machines provided the weight of such other machines does not exceed 20 kilogrammes.

   The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 86.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
85.01	**Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:**				
85.01.10	Electrical generators	no.	5%		free (U.K.)
85.01.15	Electric motors, three-phase, namely, motors marked or identifiable as flame proof or explosion proof, submersible motors, a.c. commutator motors and synchronous	no.	5%		free (U.K.)
85.01.17	Electric motors, equipped with brakes and gearboxes, identifiable as driving units for overhead travelling cranes:				
	.10 Of a f.o.b. price not exceeding R1,500 each	no.	20%		
	.90 Other	no.	7%		
85.01.20	Electric motors, three-phase (excluding motors marked or identifiable as flame proof or explosion proof, submersible motors, a.c. commutator motors and synchronous motors):				
	.10 Fractional horse power motors of not less than 1/20 h.p., of voltages from 220 to 440 and of a motor speed of not less than 900 but not exceeding 2,800 revolutions per minute (excluding repulsion induction motors, motors equipped with brakes and clutches, motors with adjustable speeds and 2/18 pole reversible motors)	no.	30%		25% (U.K.)
	.15 Other fractional horse power motors	no.	5%		free (U.K.)
	.20 From 1 h.p. to 75 h.p.	no.	30%		25% (U.K.)
	.30 Exceeding 75 h.p. to 350 h.p.	no.	20%		15% (U.K.)
	.90 Exceeding 350 h.p.	no.	5%		free (U.K.)
85.01.30					
	.10 Single-phase, franctional horse power of not less than 1/20 h.p., of voltages from 220 to 440 and of a motor speed of not less than 900 but not exceeding 2,800 revolutions per minute (excluding motors marked or identifiable as flame-proof or explosion-proof, submersible motors, a.c. commutator and synchronous motors, repulsion induction motors, motors equipped with gearboxes, motors equipped with brakes and clutches, motors with adjustable speeds and 2/18 pole reversible motors)	no.	30%		25% (U.K.)
	.90 Other	no.	5%		free (U.K.)
85.01.35	Converters (rotary)	no.	5%		free (U.K.)
85.01.40	Transformers rated at 5 kva. or more and not exceeding 47,500 kva. and of a maximum working voltage of 145 kv. (excluding transformers rated at more than 15,000 kva. and of a rated secondary voltage not exceeding 500 volts)	no.	20%		15% (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
85.01.45	Other transformers (excluding radio set transformers)	no.	5%		free (U.K.)
85.01.50	Converters (static), rectifiers and rectifying apparatus (excluding radio apparatus)	no.	5%		free (U.K.)
85.01.60	Identifiable for use solely or principally with radio apparatus	no.	12½%		7½% (U.K.)
85.01.90	Other	no.	5%		free (U.K.)
85.02	**Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads:**				
85.02.10	Electro-magnetic lifting heads	no.	7½%		
85.02.95	Other	no.	free		
85.03	**Primary cells and primary batteries:**				
85.03.10	Cylindrical primary cells:				
	.15 With a cross-section exceeding ¾ in. but not exceeding 1¼ in.	no.	10% and in addition 250c per 100 less 60%		250c per 100 less 60% (U.K.; Canada)
	.20 With a cross-section exceeding 1¼ in.	no.	10% and in addition 320c per 100 less 60%		320c per 100 less 60% (U.K.; Canada)
	.50 Other	no.	30%		20% (U.K.; Canada)
85.03.90	Other	no.	30%		20% (U.K.; Canada)
85.04	**Electric accumulators:**				
85.04.10	Of which each cell or unit is of a capacity greater than 150 ampere hours at a one hour rate of discharge, and parts thereof	no.	5%		free (U.K.)
85.04.20	Six or twelve volt, suitable for use in radios or motor vehicles (excluding motor cycles)	no.	75c each		50c each (U.K.; Canada)
85.04.30	Battery plates excluding those for accumulators of which each cell or unit is of a capacity greater than 150 ampere hours at a one hour rate of discharge of a thickness of 0.25 in. or more	no.	10%		free (U.K.; Canada)
85.04.40	Other parts		20%		10% (U.K.; Canada)

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
85.04.90	Accumulators not elsewhere enumerated in this heading	no.	20%		10% (U.K.; Canada)
85.05	**Tools for working in the hand, with self contained electric motor**	no.	5%	3%	free (U.K.)
85.06	**Electro-mechanical domestic appliances, with self-contained electric motor:**				
85.06.10	Vacuum cleaners	no.	5%		free (U.K.) (Canada)
85.06.20	Floor polishers	no.	5%		free (U.K.; Canada)
85.06.30	Ventilating fans	no.	5%		free (U.K.)
85.06.90	Other	no.	3%		
85.07	**Shavers and hair clippers, with self-contained electric motor:**				
85.07.10	Sheep shearing clippers	no.	free		
85.07.20	Electric safety razors	no.	10%		5% (U.K.)
85.07.90	Other	no.	15%		10% (U.K.)
85.08	**Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magnetodynamos, ignition coils, starter motors, sparking plugs and glow plugs); dynamos and cut-outs for use in conjunction therewith:**				
85.08.10	Sparking plugs (excluding parts):				
	.10 Identifiable for use solely or principally with motor cycle engines	doz.	30c per doz.		22½c per doz. (U.K.)
	.20 Identifiable for use solely or principally with aircraft or tractor engines	doz.	free		
	.90 Other	doz.	30c per doz.		
85.08.20	Parts of sparking plugs:				
	.10 Ceramic bodies	no.	36c per doz. less 20 per cent of the f.o.b. price		
	.90 Other	no.	20%		
85.08.30	Dynamos and and cut-outs:				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.10 Identifiable for use solely or principally with motor cycles	no.	20%		15% (U.K.)
	.15 Armatures for generators identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20% or 75c each		
	.20 Other, identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%		
	.90 Other	no.	free		
85.08.90	Other:				
	.10 Identifiable for use solely or principally with motor cycles	no.	20%		15% (U.K.)
	.20 Identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%		
	.90 Other	no.	free		
85.09	**Electrial lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:**				
85.09.10	Pedal cycle equipment:				
	.10 Dynamo lighting sets, comprising dynamo and headlamp, with or without clips, wiring or rear lamp	no.	40% or 50c per set	20%	
	.20 Dynamos	no.	40% or 30c each	20%	
	.30 Headlamps	no.	40% or 20c each	20%	
	.90 Other	no.	5%		
85.09.20	Motor cycle equipment	no.	20%		15% (U.K.)
85.09.90	Other	no.	20%		
85.10	**Portable electric battery and magneto lamps (excluding lamps falling within heading No. 85.09):**				
85.10.10	Miners' safety lamps	no.	free		
85.10.90	Other	no.	25%		
85.11	**Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines machines and apparatus for cutting:**				
85.11.10	Portable (excluding soldering irons)	no.	5%	3%	free (U.K.)
85.11.15	Soldering irons	no.	3%		free (U.K.; Canada)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
85.11.20	Furnaces for roasting minerals; cupelling furnaces	no.	free		
85.11.30	Laboratory ovens and furnaces	no.	free		
85.11.90	Other	no.	free		
84.12	**Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smothing irons; electrothermic domestic appliances; electric heating resistors (excluding those of carbon):**				
85.12.10	Electric instantaneous or storage water heaters and immersion heaters:				
	.10 Immersion heaters identifiable for use solely or principally for heating industrial liquids	no.	5%	3%	free (U.K.)
	.90 Other	no.	20%		15% (U.K.; Canada)
85.12.20	Electric soil heating apparatus and electric space heating apparatus	no.	20%		15% (U.K.; Canada)
85.12.30	Electric hairdressing appliances:				
	.10 Hand-type hair dryers	no.	10%		
	.90 Other	no.	20%		15% (U.K.; Canada)
85.12.40	Electric smoothing irons	no.	20%		15% (U.K.; Canada)
85.12.60	Electro-thermic domestic appliances	no.	30%		25% (U.K.; Canada)
85.12.80	Electric heating resistors:				
	.10 Suitable for domestic stoves, hotplates and ovens	no.	30%		25% (U.K.; Canada)
	.20 Suitable for industrial ovens and furnaces	no.	free		
	.90 Other	no.	20%		15% (U.K.; Canada)
85.13	**Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):**				
85.13.10	Parts of inter office communication sets	no.	12½%		7½% (U.K.)
85.13.20	Parts of other apparatus	no.	5%		
85.13.90	Other	no.	5%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV Rate of Duty M.F.N.	V Rate of Duty *Preferential*
85.14	**Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers:**				
85.14.10	Microphones and stands therefor	no.	5%		
85.14.20	Loudspeakers mounted in cabinets or the like	no.	5%		
85.14.30	Audio-frequency amplifiers	no.	5%		
85.14.40	Sound amplifier sets	no.	5%		
85.14.90	Other, including parts of the appliances enumerated in this heading	no.	12½%		7½% (U.K.)
85.15	**Radiotelegraphic and radiotelephonic transmission and receiption apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:**				
85.15.10	Radiotelegraphic and radiotelephonic transmission and reception apparatus	no.	15%		5% (U.K.)
85.15.20	Radar apparatus and radio navigational aid apparatus	no.	free		
85.15.30	Television receivers whether or not incorporating gramophones or radios	no.	20%		
85.15.40	Radio receiving sets incorporating gramophones	no.	20%		
85.15.50	Other domestic radio receiving sets:				
	.10 Of a f.o.b. price not not exceeding R14 each	no.	40%	30%	20% (U.K.)
	.90 Other	no.	30% or 600c each	15%	5% (U.K.)
85.15.55	Motor car radio receiving sets	no.	30% or 600c each	15%	5% (U.K.)
85.15.60	Cabinets for radio sets which do not incorporate gramophones	no.	25%		15% (U.K.)
85.15.70	Cabinets for portable radio sets which incorporate gramophones	no.	25%		
85.15.75	Other cabinets	no.	20%		
85.15.80	Ferrite rods	no.	12½%		7½% (U.K.)
85.15.85	Parts (excluding cabinets and ferrite rods)	no.	12½%		7½% (U.K.)
85.15.90	Other	no.	15%		5% (U.K.)
85.16	**Electric traffice control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields:**				
85.16.10	Railway equipment	no.	3%		
85.16.90	Other	no.	15%		10% (U.K.)

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
85.17	**Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms) (excluding those of heading No. 85.09 or 85.16):**				
85.17.10	Fire alarms	no.	free		
85.17.20	Tower and turret bells; parts thereof	no.	free		
85.17.90	Other	no.	20%		
85.18	**Electrical capacitors, fixed or variable:**				
85.18.10	Of a kind used solely or principally with radio, radar, television, radiotelegraphic and radiotelephonic apparatus	no.	12½%		7½% (U.K.)
85.18.20	Of a kind used in motor vehicles	no.	20%		
85.18.90	Other	no.	5%		free (U.K.)
85.19	**Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lamp holders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (excluding telephone switchboards) and control panels:**				
85.19.03	Identifiable for use solely or principally with radio, radar, television or radio telegraphic or radiotelephonic apparatus	no.	12½%		7½% (U.K.)
85.19.05	Identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%		
85.19.07	Identifiable for use solely or principally with motor cycles	no.	20%		15% (U.K.)
85.19.10	Switches suitable for use solely or principally with domestic electric stoves and hot-plates; apparatus connectors	no.			15% (U.K.; Canada)
85.19.15	Switches identifiable for use solely or principally with rail locomotives and railway rolling-stock	no.	5%		free (U.K.)
85.19.40	Switches, switch plugs, switch units switch fuses (excluding motor starter switches or flame-proof and waterproof or watertight types), with current ratings not exceeding 15 amperes for voltages of less than 500 (but excluding articles elsewhre provided for in this heading); switch cover plates	no.	25%	20%	15% (U.K.)
85.19.50	Other switches and circuit breakers:				
	.10 With current ratings not exceeding 1,200 amperes for voltages not exceeding 660 a.c. or 250 d.c. (with moulded casings)	no.	5%		free (U.K.)
	.90 Other	no.	5%		free (U.K.)
85.19.60	Plugs, sockets or socket outlets, adaptors and lamp holders:				

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.10 For fluorescent lamps	no.	5%		free (U.K.)
	.40 With current ratings not exceeding 15 amperes for voltages of less than 500 excluding flameproof, waterproof or watertight types	no.	25%	20%	15% (U.K.)
	.90 Other	no.	5%		free (U.K.)
85.19.65	Fuses, terminals, terminal strips and other metal parts intended for the reception of conductors or cables:				
	.30 Identifiable for use solely or principally with electric stoves and hot-plates	no.	20%		15% (U.K.; Canada)
	.90 Other	no.	5%		free (U.K.)
85.19.70	Resistors (excluding heating resistors), potentiometers and rheostats (excluding radio type)	no.	5%		free (U.K.)
85.19.80	Relays:				
	.10 Earth leakage, for use on voltages not exceeding 660 with sensitivities not exceeding 1,000 milliamperes	no.	5%		free (U.K.)
	.90 Other	no.	5%		free (U.K.)
85.19.90	Other	no.	5%		free (U.K.)
85.20	**Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:**				
85.20.10	Arc-lamps	no.	15%		10% (U.K.)
85.20.20	Photographic flashbulbs	no.	30c per 100		5c per 100 (U.K.)
85.20.30	Discharge lamps (including fluorescent type):				
	.10 Fluorescent lamps (excluding those with a nominal current consumption of 1,500 milliamperes, cold cathode type with a length of 69 in. or more and with a diameter not exceeding 1 in. and non-linear type)	no.	25%		20% (U.K.)
	.90 Other	no.	15%		10% (U.K.)
85.20.40	Carbon filament lamps	no.	55c per 55c per		5c per 100 (U.K.)
85.20.50	Projector filament lamps	no.	15%		10% (U.K.)
85.20.60	Radiator filament lamps	no.	30%		25% (U.K.)
85.20.70	Torch filament lamps	no.	55c per 100		30c per 100 (U.K.)

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
85.20.80	Motor vehicle filament headlight lamps	no. 100	810c per 100	110c per 100	10c per 100 (U.K.)
85.20.85	Other motor vehicle filament lamps	no.	405c per 100	55c per 100	5c per 100 (U.K.)
85.20.90	Other filament lamps, vacuum type:				
	.10 Not exceeding 60 watts	no.	155c per 100		105c per 100 (U.K.)
	.20 Exceeding 60 watts	no.	210c per 100		110c per 100 (U.K.)
85.20.95	Other filament lamps, gas filled:				
	.10 Not exceeding 100 watts	no.	210c per 100		110c per 100 (U.K.)
	.20 Exceeding 100 watts	no.	420c per 100		220c per 100 (U.K.)
85.20.99	Parts	no.	15%		10% (U.K.)
85.21	**Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifyibg valves and tubes); photo-cells; mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals:**				
85.21.10	Mercury arc rectifying valves and tubes; parts thereof	no.	5%		free (U.K.)
85.21.20	Radio, radar and television valves and tubes	no.	12½		7½% (U.K.)
85.21.30	Photocells	no.	20%		
85.21.60	Transistors (excluding power and high frequency transistors)	no.	5% plus 4c each		4c each (U.K.)
85.21.90	Other	no.	5%		free (U.K.)
85.22	**Electrical appliances and apparatus having individual functions, not falling within any other heading of this Chapter:**				
85.22.10	Radio testing equipment	no.	free		
85.22.20	Betatron cyclotron and other particle accelerators ..	no.	free		
85.22.40	Electronic control equipment	no.	free		

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
85.22.50	Electric vibrators activated by out of balance weights at both ends or with off centre mounted discs	no.	free		
85.22.90	Other	no.	20%		
85.23	**Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:**				
85.23.10	Varnished, lacquered or enamelled copper wire of a diameter of 0.01 in. or more and not more than 0.098 in., insulated with synthetic resin varnish	lb.	20%		15% (U.K.)
85.23.20	Cable and wire, insulated with artificial plastic materials (excluding varnish, lacquer or enamel)	lb.	12½%		7½% (U.K.)
85.23.30	Cable and wire, insulated with paper, and sheathed in lead or armoured or sheathed in lead and armoured	lb.	25c per 100 lb.		free (U.K.)
85.23.40	Cable and wire, insulated with rubber, and sheathed in lead or armoured or sheathed in lead and armoured	lb.	37½c per 100 lb.		free (U.K.)
85.23.50	Cable and wire, rubber-insulated, taped and brained	lb.	50c per 100 lb.		free (U.K.)
85.23.90	Other	lb.	5%		free (U.K.)
85.24	**Carbon brushes, arc-lamp carbons, battery carbons, carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:**				
85.24.10	Carbon brushes identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%		
85.24.90	Other	no.	5%		free (U.K.)
85.25	**Industrial of any material:**				
85.25.10	Marked or rated for use with voltages lower than 660	no.	50%	5%	free (U.K.)
85.25.20	Pin type, of porcelain, marked or rated for voltages of 660 or more	no.	50% or 25c each	5%	free (U.K.)
85.25.30	Disc type, of glass or porcelain, marked or rated for voltages of 660 or more	no.	50% or 50c each	15%	10% (U.K.)
85.25.90	Other	no.	5%		free (U.K.)
85.26	**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly (but excluding insulators falling within heading No. 85.25):**				

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
85.26.10	Ceramic sparking plug bodies without electrodes . .	lb.	36c per doz. less 20 per cent of the f.o.b. price		
85.26.90	Other	lb.	5%		free (U.K.)
85.27	**Electrical conduit tubing and joints therefor, of base metal lined with insulating material:**				
85.27.10	Of a maximum outside cross-section not exceeding 2 in.	lb.	20%		15% (U.K.)
85.27.20	Of a maximum outside cross section exceeding 2 in. . .	lb.	5%		free (U.K.)
85.28	**Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter**	no.	20%		

SECTION XVII

VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT

NOTES:

1. This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading N. 97.06.
2. Throughout this Section the expressions "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for use with the goods of this Section:
   (a) Joints, washers and the like (classified according to their constituent material or under heading No. 84.64);
   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified under heading No. 39.07);
   (c) Articles falling within Chapter 82 (tools);
   (d) Articles falling within heading No. 83.11;
   (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;
   (f) Electrical machinery and equipment (Chapter 85);
   (g) Articlef falling within Chapter 90;
   (ij) Arms (Chapter 93);
   (k) Brushes of a kind used as parts of vehicles (heading No. 96.02).
3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
86.10.10	Switches, points and crossings and parts thereof, suitable for use with rails not exceeding 30 lb. per running yard	lb.	5%		free (U.K.)
86.10.90	Other	lb.	3%		

CHAPTER 87

VEHICLES (EXCLUDING RAILWAY OR TRAMWAY ROLLING-STOCK) AND PARTS THEREOF

NOTES:

The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.

1. For purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.
3. Headings Nos. 87.10 and 87.14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
87.01	**Tractors (excluding those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:**				
87.01.10	Steam tractors (traction engines)	no.	free		
87.01.20	Tracklaying tractors	no.	free		
87.01.30	Walking tractors	no.	free		
87.01.40	Road tractors for semi-trailers	no.	20%		15% (U.K.; Ireland)
87.01.90	Other	no.	free		
87.02	**Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles) excluding those of heading No. 87.09:**				
87.02.10	Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled:				
	.10 Racing cars with seating capacity for one person..	no. and lb.	30%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.90 Other	no. and lb.	45% and in addition, in respect of each full R100 in excess of a value for duty purposes of R1,000 for each motor car or vehicle, 2% and in addition thereto, in respect of each full 100 lb. in excess of a weight of 2,500 lb. for each motor car or vehicle, 1% with a maximum of the total duty of 100%		
87.02.20	Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, completely unassembled	no. and lb.	20%		
87.02.25	Goods vehicles	no.	20%		
87.02.30	Omnibuses and other public-service type passenger vehicles:				
	.10 Assembled	no.	10%		
	.20 Unassembled	no.	20%		
87.02.40	Ambulances, hearses, prison vans and similar specialised transport vehicles for persons	no.	20%		
87.02.50	Shuttle cars for in underground mines	no.	free		
87.02.60	Flameproof dieselpowered vehicles with a low construction, equipped with steering and control mechanisms both in the front and at the rear, for use in underground mines	no.	free		
87.02.90	Other vehicles	no.	20%		
87.03	**Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but excluding the motor vehicles of heading No. 87.02:**				
87.03.10	Fire-engines and fire-escapes	no.	free		

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
87.03.20	Road sweeper lorries; street spraying lorries	no.	free		
87.03.90	Other vehicles	no.	20%		
87.04	**Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:**				
87.04.10	Chassis for motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles	no.	20%		
87.04.90	Other chassis	no.	20%		
87.05	**Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02, or 87.03**	no.	20%		
87.06	**Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:**				
87.06.10	Assembled chassis frames and parts thereof	lb.	20%		
87.06.20	Parts of bodies and associated accessories	lb.	20%		
87.06.30	Clutches and parts thereof:				
	.10 *Identifiable for use solely or principally with tractors (excluding road tractors)*	lb.	free		
	.20 Other, *of unmachined cast metal*	lb.	10%		
	.90 Other	lb.	20%		
87.06.40	Radiators and parts thereof:				
	.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free		
	.90 Other	lb.	20% or 15c per lb.		
87.06.50	Steering gear and parts thereof:				
	.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free		
	.20 Other, of unmachined cast metal	lb.	10%		
	.90 Other	lb.	20%		
87.06.55	Brake drums, whether or not attached to wheel hubs:				
	.10 Of unmachined cast metal	lb.	10%		
	.90 Other	lb.	20% or 7½c per lb.		
87.06.57	Wheels used with pneumatic tyres:				
	.10 Identifible for use solely or principally with tractors (excluding road tractors)	lb.	free		
	.20 Other, with one piece drop centre rims	lb.	20% or 5c per lb.		
	.90 Other	lb.	20%		
87.06.58	Safety belt reels with locking devices	lb.	free		
87.06.60	Brake Gear and parts thereof (excluding brake drums)				
	.10 Brake chambers and cylinders, exhausters, reservoirs, servomotors (including hydraulic-vacuum servomotors), valves, and other parts of air, vacuum or hydraulic-air or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	lb.	3%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.15 Brake drum brake assemblies (excluding those identifiable for use solely or principally with tractors other than road tractors)	lb.	20% or 10c per lb.		
	.20 Other, identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free		
	.30 Of unmachined cast metal (excluding articles of subheadings Nos. 87.06.60.10 and 87.06.60.20)	lb.	10%		
	.90 Other	lb.	20%		
87.06.65	Wheel hubs:				
	.10 Of unmachined cast metal	lb.	10%		
	.90 Other	lb.	20% or 7½c per lb.		
87.06.70	Axles (non-driving):				
	.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free		
	.20 Other, of unmachined cast metal	lb.	10%		
	.90 Other	lb.	20%		
87.06.75	Shock absorbers:				
	.10 Of unmachined cast metal	lb.	10%		
	.90 Other	lb.	20%		
87.06.80	Torsion bars and chassis mounting rubbers:				
	.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free		
	.90 Other	lb.	20%		
87.06.85	Track link assemblies (with or without shoes), identifiable for use solely or principally with tracklaying tractors; parts thereof:				
	.10 Track link assemblies, with or without shoes	lb.	20%		
	.20 Track pins and bushes therefor	lb.	20%		
	.90 Other	lb.	free		
87.06.90	Parts and accessories not provided for above:				
	.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free		
	.20 Other, of unmachined cast metal	lb.	10%		
	.90 Other	lb.	20%		
87.07	**Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors:**				
87.07.10	Fork-lift trucks and parts thereof	no.	7%		free (U.K., Canada)
87.07.20	Tractors of the type used on railway station platforms	no.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
87.07.90	Other	no.	20%		
87.08	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles**	no.	20%		
87.09	**Motor cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:**				
87.09.10	Motor cycles (including autocycles) with an engine capacity of less than 50 c.c.	no. no.	15%		10% (U.K.)
87.09.20	Motor scooters	no.	20%		15% (U.K.)
87.09.80	Side-cars of all kinds	no.			15% (U.K.)
87.09.90	Other	no.	20%		15% (U.K.)
87.10	**Cycles (including delivery tricycles), not motorised:**				
87.10.10	Bicycles	no.	15% plus 90c each	15% plus 30c	
87.10.20	Delivery tricycles	no.	15% plus 90c each	15% plus 30c each	
87.10.30	Tricycles (excluding delivery tricycles:	no. 100c	20% or 100c each		
87.10.90	Other cycles	no.	5%		
87.10.99	Pneumatic tyres and inner tubes being original equipment:				
	.10 Imported with bicycles	lb.	25% or 915c per 100 lb.		
	.20 Imported with other cycles	lb.	25% plus 167c per 100 lb. or 1082c per 100 lb.		25% or 915c per 100 lb. (U.K.; Canada)
87.11	**Invalid carriages, fitted with means of mechanical propulsion (motorised or not)**	no.	free		
87.12	**Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:**				
87.12.10	For use solely or principally with invalid carriages	no.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
87.12.20	For use solely or principally with motor cycles, auto-cycles and side-cars	no.	20%		15% (U.K.)
87.12.30	Pedal cycle saddles (excluding parts)	no.	30% or 35c each	20% or 30c each	
87.12.35	Pedal cycle accessories	no.	5%		
87.12.40	Brakes (caliper and yoke and hinge types) and parts thereof; free wheel assemblies and parts thereof; metal pedals and metal parts thereof; rubber blocks (pedal and brake); all types of rear hubs and controls therefor; chain sprockets; wheel rims	no.	15%	5%	
87.12.50	Frames and frame sets, for pedal cycles	no.	15% plus 90c each	15% plus 30c each	
87.12.90	Other	no.	30%		
87.13	**Baby carriages and invalid carriages (excluding motorised or fitted with other means of mechanical propulsion) and parts thereof:**				
87.13.10	Baby carriages and parts thereof	no.	25%		
87.13.50	Invalid carriages and parts thereof	no.	free		
87.14	**Other vehicles (including trailers), not mechanically propelled, and parts thereof:**				
87.14.10	Carriages, carts, coaches and wagons (excluding trailers)	no.	25%		
87.14.20	Caravan trailers	no.	25%		
87.14.30	Trailers (excluding caravans)	no.	20%		
87.14.40	Trailer frames	no.	20%		
87.14.45	Wheels used with pneumatic tyres, suitable for trailers and simila vehicles:				
	.10 With one piece drop centre rims	lb.	20% or 5c per lb.		
	.90 Other	lb.	20%		
87.14.50	Ball or roller bearing turntables (and parts thereof), for trailers	lb.	free		
87.14.70	Other parts of carriages, carts, coaches and trailers	lb.	20%		
87.14.80	Wheelbarrows and parts thereof	no.	20%		
87.14.90	Other vehicles and parts thereof	no.	15%		

CHAPTER 88

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
88.01	**Balloons and airships**	no.	free		
88.02	**Flying machines, gliders and kites: rotochutes**	no.	free		
88.03	**Parts of goods falling in heading No. 88.01 or 88.02**	no.	free		
88.04	**Parachutes and parts thereof and accessories thereto**	no.	free		
88.05	**Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles**	no.	free		

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTES:

A hull, unfinished or incomplete vessel, assembled or unassembled, or a complete vessel, unassembled, is to be classified as a vessel of a particular kind if it has the essential character of a vessel of that kind. In other cases such goods are to be classified under heading No. 89.01.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
89.01	**Ships, boats and other vessels not falling within any of the following headings of this Chapter:**				
89.01.10	Warships of all kinds	no.	free		
89.01.20	Yachts and other sailing vessels, launches, canoes, skiffs, dinghies, rowing boats and other pleasure or sporting craft not provided for elsewhere in this heading	no.	30%	25%	
89.01.30	Rowing shells of a kind commonly used for boatracing	no.	20%	15%	
89.01.40	Trawlers and other deepsea ships and boats of a kind used for the catching of fish, crustaceans and other marine animals (excluding factory ships)	no.	20%		
89.01.90	Other	no.	20%		
89.02	**Tugs**	no.	20%		
89.03	***Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks***	no.	free		
89.04	**Ships, boats and other vessels for breaking up**	no.	free		
89.05	**Floating structures excluding vessels (for example, coffer-dams, landing stages, buoys and beacons):**				
89.05.10	Floating tanks	no.	20%	17½%	
89.05.90	Other	no.	free		

SECTION XVIII

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

CHAPTER 90

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

NOTES:

1. This Chapter does not cover the following:

   (*a*) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17);

   (*b*) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;

   (*c*) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;

   (*d*) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;

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

   (*f*) Pumps incorporating measuring devices, of heading No. 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84.61;

   (*g*) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;

   (*h*) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 92.13);

   (*ij*) Articles of Chapter 97; or

   (*k*) Capacity measures, which are to be classified according to the material of which they are made.

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

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

   (*a*) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (excluding headings Nos. 84.65 and 85.28) are to be classified under that heading;

   (*b*) Other parts or accessories are to be classified under heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified under the heading appropriate to the machine, appliance, instrument or apparatus itself.

4. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified under heading No. 90.13.

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

6. Heading No. 90.28 is to be taken to apply, and apply only, to:

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

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

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

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

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

I	Tariff Heading	II Statistical	III	IV Rate of Duty	V
		Unit	General	M.F.N.	Preferential
90.01	**Lenses, prisms, mirrors and other optical elements, of any material, unmounted (excluding such elements of glass, not optically worked); sheets or plates, of polarising material**	no.	free		
90.02	**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus (excluding such elements of glass not optically worked):**				
90.02.10	Identifiable for use with cinematographic cameras for film of a width of 35 mm.	no.	5%	3%	free (U.K.)
90.02.20	Identifiable for use with sound projectors for film of a width of 16 mm. or more	no.	15%	5%	
90.02.80	Other cinematographic or photographic optical elements	no.	15%		
90.02.90	Other	no.	free		
90.03	**Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like**	no.	free		
90.04	**Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other:**				
90.04.10	Sunglasses	no.	20% or 10c each		
90.04.90	Other	no.	free		
90.05	**Refracting telescopes (monocular and binocular), prismatic or not**	no.	20%	10%	free (U.K.)
90.06	**Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but excluding instruments for radio-astronomy**	no.	free		
90.07	**Photographic cameras; photographic flashlight apparatus:**				
90.07.10	Air survey cameras; micro cameras for attachment to microscopes; cameras for medical or surgical purposes	no.	free		
90.07.20	Lithographic process cameras	no.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
90.07.30	Electrostatic automatic document reproducers	no.	free		
90.07.80	Other photographic cameras	no.	15%	12½ %	
90.07.90	Photographic flashlight apparatus	no.	15%		
90.08	**Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles:**				
90.08.10	Cinematographic cameras for film of a width of 35 mm.	no.	5%	3%	free (U.K.)
90.08.20	Cinematographic cameras for film of widths other than 35 mm.	no.	15%		
90.08.30	Cinematographic sound projectors	no.	15%	5%	
90.08.40	Cinematographic silent projectors	no.	15%		
90.08.80	Photo-electric sound heads	no.	15%	5%	
90.08.90	Other	no.	10%		
90.09	**Image projectors (excluding cinematographic projectors); photographic (excluding cinematographic) enlargers and reducers:**				
90.09.10	Image projectors	no.	15%		
90.09.20	Photographic enlargers and reducers, not of the kind used in the preparation of printing plates or cylinders	no.	15%		
90.09.30	Photographic enlargers and reducers, of a kind used in the preparation of printing plates or cylinders	no.	5%	3%	free (U.K.)
90.10	**Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (contact type); spools or reels, for film; screens for projectors:**				
90.10.10	Machines and apparatus, of a kind used in cinematographic laboratories	no.	5%	3%	free (U.K.)
90.10.20	Apparatus and equipment, of a kind used in photographic laboratories	no.	15%		
90.10.30	Photo-copying apparatus (contact type)	no.	free		
90.10.40	Spools or reels, for film	no.	15%		
90.10.50	Portable projection screens	no.	10%		
90.10.60	Projection screens (non-portable)	no.	25%		
90.10.90	Other	no.	15%		
90.11	**Microscopes and diffraction apparatus, electron and proton**	no.	free		
90.12	**Compound of optical microscopes, whether or not provided with means for photographing or projecting the image**	no.	free		
90.13	**Optical appliances and instruments (but excluding lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter:**				
90.13.10	Searchlights, spotlights and other lights, directing light by means of optical reflectors or lenses	no.	15%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
90.13.20	Mounted mirrors	no.	20%		
90.13.30	Stereoscopes (hand operated) and kaleidoscopes	no.	20%		
90.13.40	Telescopes	no.	20%	10%	free (U.K.)
90.13.90	Other	no.	free		
90.14	**Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders**	no.	free		
90.15	**Balances of a sensitivity of 5 centigrammes or better, with or without their weights**	no.	free		
90.16	**Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:**				
90.16.10	Drawing, marking-out and mathematical calculating instruments	no.	5%		
90.16.20	Measuring or checking instruments, appliances and machines, whether or not optical:				
	.10 Straight edged levels, of a f.o.b. price not exceeding R10 each and of a length exceeding 12 in.	no.	23%		20% (U.K.; Canada)
	.15 Micrometers, callipers, gauges, tape measures, measuring rods and the like, bubble levels (excluding those mentioned in subheading No. 90.16.20.10) and plumblines	no.	3%		free (U.K.; Canada)
	.20 Measuring and checking machines	no.	5%	3%	free (U.K.)
	.90 Other	no.	5%		
90.16.90	Other	no.	5%		
90.17	**Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):**				
90.17.10	Electro-medical apparatus	no.	free		
90.17.20	Hypodermic needles (including dental injection needles):				
	.10 Without hubs	no.	15%		
	.90 Other	no.	3c per doz.		
90.17.30	Disposable hypodermic syringes of artificial plastic material, with or without needles (excluding those filled with injectable preparations	no.	25%		
90.17.90	Other	no.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
90.18	**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators)**	no.	free		
90.19	**Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf-aids; splints and other fracture appliances:**				
90.19.10	Deaf-aids	no.	free		
90.19.90	Other	no.	free		
90.20	**Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like**	no.	free		
90.21	**Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses**	no.	free		
90.22	**Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)**	no.	free		
90.23	**Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments**	no.	free		
90.24	**Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14**	no.	free		
90.24.10	Thermostatats identifiable for use solely or principally with electro-thermic domestic appliances	no.	20%		15% (U.K.; Canada)
90.24.90	Other	no.	free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
90.25	**Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers, including exposure meters, calorimeters); microtomes**	no.	free		
90.26	**Gas, liquid and electricity supply or production meters; calibrating meters therefor:**				
90.26.10	Electricity supply meters of less than 50 amp.	no.	25c each	free	free (U.K.)
90.26.20	Electricity supply meters of 50 amp. or more but not more than 100 amp.	no.	50c each		free (U.K.)
90.26.30	Electricity supply meters of more than 100 amp.	no.	100c each		free (U.K.)
90.26.40	Gas supply or production meters	no.	5%		free (U.K.) Canada)
90.26.50	Water supply meters for use with piping with an inside diameter not exceeding 1 in.	no.	20% plus 30c each		20% (U.K.; Canada)
90.26.60	Water supply meters for use with piping with an inside diameter of more than 1 in. but not exceeding 6 in.	no.	15%		20% (U.K.; Canada)
90.26.70	Water supply meters for use with piping with an inside diameter of more than 6 in.	no.	5%		free (U.K.; Canada)
90.26.90	Other supply or production meters	no.	20%		
90.26.99	Calibrating meters	no.	free		
90.27	**Revolution counters, production counters, taximeters, milcometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (excluding articles falling within heading No. 90.14); stroboscopes:**				
90.27.10	Production counters	no.	free		
90.27.20	Motor cycle speedometers	no.	20%		15% (U.K.)
90.27.30	Tachometers and stroboscopes	no.	free		
90.27.40	Rail locomotive speed indicators	no.	5%		free (U.K.)
90.27.90	Other	no.	20%		
90.28	**Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:**				

I Tariff Heading		II Statistical	III Rate of Duty	IV	V
		Unit	General	M.F.N.	Preferential
90.28.10	Balancing machines and similar measuring and checking machines	no.	5%	3%	free (U.K.)
90.28.90	Other	no.	free		
90.29	**Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28:**				
90.29.10	Parts or accessories suitable for use with water supply meters for use with piping with an inside diameter not exceeding 6 in.	no.	25%		20% (U.K.; Canada)
90.29.20	Parts or accessories suitable for use solely or principally with other water supply meters, with gas meters or with steam supply meters	no.	5%		free (U.K.; Canada)
90.29.30	Parts or accessories suitable for use solely or principally with electricity supply meters	no.	5%		free (U.K.)
90.29.90	Other	no.	free		

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

NOTES:

1. For the purposes of headings Nos. 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hairspring and not exceeding 12 millimetres in thickness measured with the plate and bridges.
2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).
3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified under heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch-chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock or watch springs are to be classified as clock or watch parts (heading No. 91.11).
4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.
5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

I Tariff Heading		II Statistical	III Rate of Duty	IV	V
		Unit	General	M.F.N.	Preferential
91.01	**Pocket-watches, wrist-watches and other watches, including stop-watches**	no.	10%		
91.02	**Clocks with watch movements (excluding clocks of heading No. 91.03)**	no.	10%		
91.03	**Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels**	no.	10%		
91.04	**Other clocks:**				

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
91.04.10	Tower clocks	no.	free		
91.04.90	Other	no.	10%		
91.05	**Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time:**				
91.05.10	Pigeon timing clocks	no.	free		
91.05.90	Other	no.	20%		
91.06	**Time switches with clock or watch movement (including secondary movement) or with synchronous motor**	no.	5%		free (U.K.)
91.07	**Watch movements (including stopwatch movements), assembled**	no.	10%		
91.08	**Clock movements, assembled**	no.	10%		
91.09	**Watch cases parts of watch cases, including blanks thereof**	no.	10%		
91.10	**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof**	no.	10%		
91.11	**Other clock and watch parts**	no.	10%		

CHAPTER 92

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

NOTES:

1. This Chapter does not cover the following:

   (*a*) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);

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

   (*c*) Microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio receiver (heading No. 85.15);

   (*d*) Brushes (for cleaning musical instruments) falling within heading No. 96.02;

   (*e*) Toy instruments (heading No. 97.03); or

   (*f*) Collectors' pieces or antiques (heading No. 99.05 or 99.06):

2. For the purposes of this Chapter, an incomplete or unfinished instrument or apparatus is to be classified as the corresponding complete or finished article, provided it has the essential character of such a complete or finished article.

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

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

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

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
92.01	**Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps (excluding aeolian harps):**				
92.01.10	Grand pianos	no.	5%		
92.01.20	Pianos (excluding grand pianos)	no.	10%		
92.01.30	Harpsichords and other keyboard stringed instruments	no.	5%		
92.01.40	Harps	no.	5%		
92.02	**Other string musical instruments**	no.	5%		
92.03	**Pipe and reed organs, including harmoniums and the like:**				
92.03.10	Pipe organs	no.	10%		
92.03.90	Other	no.	5%		
92.04	**Accordions, concertinas and similar musical instruments; mouth organs**	no.	5%		
92.05	**Other wind musical instruments**	no.	5%		
92.06	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets):**				
92.06.10	Carrillons for public buildings	no.	free		
92.06.90	Other	no.	5%		
92.07	**Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)**	no.	5%		
92.08	**Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes):**				
92.08.10	Musical instruments	no.	5%		
92.08.90	Other	no.	20%		
92.09	**Musical instrument strings**	no.	5%		
92.10	**Parts and accessories of musical instruments (excluding strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:**				
92.10.10	Parts of pipe organs (excluding organ pipes of metal)	no.	10%		
92.10.20	Organ pipes of metal	no.	free		
92.10.30	Parts of other musical instruments	no.	5%		
92.10.90	Other	no.	20%		

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
92.11	**Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:**				
92.11.10	Electric gramophones, disc type	no.	10%		
92.11.20	Gramophones (excluding electric)	no.	10%		
92.11.30	Coin operated sound reproduction machines	no.	40%		
92.11.40	Record-players and automatic record changers:				
	.10 Mounted in cabinets or the like	no.	20%		
	.90 Other	no.	10%		
92.11.50	Other apparatus capable of sound reproduction only	no.	20%		
92.11.90	Other	no.	10%		
92.12	**Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:**				
92.12.10	Gramophone recordings (disc type) on polyvinyl chloride or similar plastic film or sheet, whether or not laminated or supported	no.	35%		
92.12.20	Gramophone recordings (disc type) of other material	no.	10%		
92.12.30	Matrices for the production of records	no.	free		
92.12.60	Sound recordings on tape or wire, put up in cassettes for use with electric gramophones (excluding disc type) and other machines capable of sound reproduction only	no.	20%		
92.12.70	Other prepared sound and similar recording media	no.	10%		
92.12.90	Other	no.	20%		
92.13	**Other parts and accessories of apparatus falling within heading No. 92.11**	no.	10%		

SECTION XIX

ARMS AND AMMUNITION; PARTS THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS THEREOF

NOTES:

1. This Chapter does not cover the following:

   (*a*) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);

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

   (*c*) Armoured fighting vehicles (heading No. 87.08);

(*d*) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);

(*e*) Bows, arrows, fencing foils or toys falling within Chapter 97; or

(*f*) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

2. For the purposes of this Chapter, incomplete or unfinished arms are to be classified with the corresponding complete or finished articles, provided they have the essential character of such complete or finished articles.

3. In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.

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

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
93.01	**Swords, cutlasses, bayonets and other side-arms and parts thereof; scabbards and sheaths, for side-arms**	no.	20%		
93.02	**Revolvers and pistols, being firearms**	no.	15% plus 50c each		
93.03	**Artillery weapons, machine-guns, submachine-guns and other military firearms and projectors (excluding revolvers and pistols):**				
93.03.10	Rifles, carbines and muskets	no.	15% plus 200c each		
93.03.90	Other	no.	20%		
93.04	**Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:**				
93.04.10	Single barrel rifles of a calibre not exceeding .22 in.	no.	150c each		
93.04.20	Double barrel rifles of a calibre not exceeding .22 in.	no.	200c each		
93.04.30	Single barrel rifles of a calibre exceeding .22 in.	no.	15% plus 200c each		
93.04.40	Double barrel rifles of a calibre exceeding .22 in.	no.	15% plus 300c each		
93.04.50	Single barrel shot guns of a calibre not exceeding .420 in.	no.	150c each		
93.04.60	Double barrel shot guns of a calibre not exceeding .420 in.	no.	200c each		
93.04.70	Single barrel shot guns of a calibre exceeding .420 in.	no.	15% plus 200c each		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
93.04.80	Double barrel shot guns of a calibre exceeding .420 in.	no.	15% plus 300c each		
93.04.90	Combination shot guns and rifles, of a calibre not exceeding .420 in. and .22 in., respectively	no.	200c each		
93.04.95	Combination shot guns and rifles, of a calibre exceeding .420 in. or .22 in., respectively	no.	15% plus 300c each		
93.04.97	Captive-bolt humane killers or stunners	no.	free		
93.04.98	Line-throwing guns	no.	free		
93.04.99	Other	no.	20%		
93.05	**Arms of other descriptions, including air, spring and similar pistols, rifles and guns:**				
93.05.10	Air, spring and similar pistols, rifles and guns	no.	15%	10%	
93.05.90	Other	no.	20%		
93.06	**Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms:**				
93.06.10	Parts of air, spring and similar pistols, rifles and guns	no.	15%	10%	
93.06.20	Barrels for single barrel rifles of a calibre not exceeding .22 in. and for single barrel shotguns of a calibre not exceeding .420 in.	no.	150c per barrel		
93.06.30	Barrels for double barrel rifles of a calibre not exceeding .22 in. and for double barrel shotguns of a calibre not exceeding .420 in.	no.	100c per barrel		
93.06.40	Barrels for single barrel rifles of a calibre exceeding .22 in. and for single barrel shotguns of a calibre exceeding .420 in.	no.	15% plus 200c per barrel		
93.06.50	Barrels for double barrel rifles of a calibre exceeding .22 in. and for double barrel shotguns of a calibre exceeding .420 in.	no.	15% plus 150c per barrel		
93.06.60	Barrels for combination shotguns and rifles of a calibre not exceeding .420 in. and .22 in., respectively	no.	100c per barrel		
93.06.70	Barrels for combination shotguns and rifles, of a calibre exceeding .420 in. or .22 in., respectively	no.	15% plus 150c per barrel		
93.06.80	Barrels for revolvers and pistols falling within heading No. 93.02	no.	15% plus 50c per barrel		
93.06.90	Other parts	no.	20%		
93.07	**Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition:**				
93.07.10	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof	lb.	20%		

I	Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
93.07.20	Cartridges (blank) suitable for use in captive-bolt humane killers or stunners	lb.	free		
93.07.30	Cartridges of .22 in. calibre, rimfire type	no.	35%		
93.07.31	Rivet gun cartridges of .22/.25 in. calibre, rimfire type	lb.	35%		
93.07.32	Shotgun cartridges	lb.		30%	
93.07.40	Cartridge cases and other parts of .22 in. calibre cartridges and .22/.25 in. calibre rivet gun cartridges, rimfire type	lb.	35%		
93.07.41	Cartridge cases, wads and other parts of shotgun cartridges (excluding lead shot)	lb.	30%		
93.07.42	Other cartridge cases, wads and other parts of ammunition	lb.	20%		
93.07.50	Slugs, pellets and darts	lb.	20%		
93.07.90	Other ammunition	lb.	20%		
93.07.99	Lead shot prepared for ammunition	lb.	30%		

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE AND PARTS THEREOF; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED OR INTERNALLY FITTED FURNISHINGS

NOTES:

1. This Chapter does not cover the following:

   (*a*) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;

   (*b*) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07);

   (*c*) Articles of stone or ceramic materials, used as chairs, seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);

   (*d*) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)), falling within heading No. 70.09;

   (*e*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified under heading No. 39.07); and safes falling within heading No. 83.03;

   (*f*) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);

   (*g*) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);

   (*h*) Dentists' spittoons falling within heading No. 90.17;

   (*ij*) Goods falling within Chapter 91 (for example, clocks and clock cases);

   (*k*) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or

   (*l*) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

2. The references in headings Nos. 94.01 and 94.02 to chairs and other seats and in headings Nos. 94.02 and 94.03 to furniture are to be taken as not applying to articles which are not designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following, even if they are designed to be fixed to the wall or to stand one on the other:

(*a*) Kitchen cabinets and similar cupboards;

(*b*) Folding seats and beds;

(*c*) Unit bookcases and similar unit furniture.

3. An article of furniture, whether or not comprising sheets, parts or fittings of glass, marble or other materials, imported unassembled, is to be treated as a single assembled article of furniture, provided the parts are imported together.

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

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

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
94.01	**Chairs and other seats, (excluding those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:**				
94.01.10	Chairs upholstered with coated or uncoated seagrass, rattan or wicker	no.	30% or 250c each		
94.01.20	Settees upholstered with coated or uncoated seagrass, rattan or wicker	no.	30% or 400c each		
94.01.30	Motor vehicle furniture and parts thereof	no.	20%		
94.01.90	Other, including parts	no.	25%		
94.02	**Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles:**				
94.02.10	Operating tables, dentists' chairs and hospital beds with mechanical fittings; parts thereof	no.	free		
94.02.50	Other chairs and furniture with mechanical elevating, rotating or reclining movements; parts thereof	no.	25%		
94.03	**Other furniture and parts thereof:**				
94.03.10	Filing cabinets; parts thereof:				
	.10 Of steel	no.	25%	22½%	
	.90 Other	no.	25%		
94.03.20	Metal bedsteads	no.	20%		
94.03.30	Metal parts of wooden bedsteads	no.	10%		
94.03.40	Metal ice chests; parts thereof	no.	5%		free (Canada)
94.03.41	Wooden ice chests; parts thereof	no.	25%		20% (Canada)
94.03.90	Other	no.	25%		

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
94.04	**Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):**				
94.04.10	Mattress supports	no.	25%		
94.04.20	Innerspring mattresses	no.	25%		
94.04.90	Other	no.	20%		

CHAPTER 95

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

NOTES:

This Chapter does not cover the following:

(*a*) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);

(*b*) Fans or hand screens, non-mechanical (heading No. 67.05);

(*c*) Articles falling within Chapter 71 (for example, imitation jewellery);

(*d*) Cutlery or other articles falling within Chapter 82, whether or not having handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separate handles or other parts of such articles;

(*e*) Articles falling within Chapter 90 (for example, spectacle frames);

(*f*) Articles falling within Chapter 91 (for example, clock or watch cases);

(*g*) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);

(*h*) Articles falling within Chapter 93 (arms and parts thereof);

(*ij*) Articles falling within Chapter 94 (furniture and parts thereof);

(*k*) Brushes, powder-puffs or other articles falling within Chapter 96;

(*l*) Articles falling within Chapter 97 (toys, games and sports requisites);

(*m*) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or

(*n*) Collectors' pieces or antiques (Chapter 99).

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
95.01	**Worked tortoise-shell and articles of toirtoise-shell:**				
95.01.10	Rings, bracelets, necklaces, brooches and other articles of personal adornment		25%		
95.01.90	Other		20%		
95.02	**Worked mother of pearl and articles of mother of pearl:**				
95.02.10	Rings, bracelets, necklaces, brooches and other articles of personal adornment		25%		
95.02.90	Other		20%		

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
95.03	**Worked ivory and articles of ivory:**				
95.03.10	Rings, bracelets, necklaces, brooches and other articles of personal adornment		25%		
95.03.90	Other		20%		
95.04	**Worked bone (excluding whalebone) and articles of bone (excluding whalebone):**				
95.04.10	Rings, bracelets, necklaces, brooches and other articles of personal adornment		25%		
95.04.20	Knitting needles and crochet hooks	lb.	free		
95.04.50	Beads, loose or provisionally strung	lb.	25% or 500c per 100 lb.	15% or 330c per 100 lb.	
95.04.90	Other		20%		
95.05	**Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material:**				
95.05.10	Rings, bracelets, necklaces, brooches and other articles of personal adornment		25%		
95.05.50	Beads, loose or provisionally strung	lb.	25% or 500c per 100 lb.	15% or 330c per 100 lb.	
95.05.90	Other		20%		
95.06	**Worked vegetable carving material (for example, corozo) and articles of vegetable carving material:**				
95.06.10	Rings, bracelets, necklaces, brooches and other articles of personal adornment		25%		
95.06.50	Beads, loose or provisionally strung	lb.	25% or 500c per 100 lb.	15% or 330c per 100 lb.	
95.06.90	Other		20%		
95.07	**Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances**		20%		
95.08	**Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (excluding gelatin falling within heading No. 35.03) and articles of unhardened gelatin:**				
95.08.10	Anti-noise earplugs of wax on a cotton wool support		free		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
95.08.20	Artificial honeycombs	lb.	free		
95.08.30	Gelatine capsules	lb.	10%		
95.08.90	Other		20%		

CHAPTER 96

BROOMS, BRUSHES, FEATHER DUSTERS, POWDER-PUFFS AND SIEVES

NOTES:

1. This Chapter does not cover the following:

   (*a*) Articles falling within Chapter 71;

   (*b*) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17; or

   (*c*) Toys (Chapter 97).

2. In heading No. 96.03, the expression "prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
96.01	**Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles**	no.	30%		
96.02	**Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (excluding roller squeegees) and mops:**				
96.02.10	Paint rollers	no.	10%		7% (U.K.; Canada)
96.02.20	Squeegees	no.	20%		
96.02.30	Toilet brushes, clothes brushes and brushes for footwear	no.	15%		
96.02.40	Paint and varnish brushes	no.	15% plus 10c each, plus 5c for each in. or part thereof in excess of a width of 2 in.	15%	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
96.02.50	Artists' or signwriters' brushes	no.	15%		
96.02.55	Pipe stem cleaners	no.	20%		
96.02.60	Machine bottle brushes	no.	25%		20% (U.K.)
96.02.70	Parts of agricultural machinery	no.	free		
96.02.75	Parts of portable machine-tools	no.	5%	3%	free (U.K.)
96.02.80	Parts of other industrial or manufacturing machinery	no.	free		
96.02.90	Other, including mops	no.	30%		
96.03	**Prepared knots and tufts for broom or brush making**	lb.	20%		
96.04	**Feather dusters**	no.	30%		
96.05	**Powder-puffs and pads for applying cosmetics or toilet preparations, of any material**	no.	20%		
96.06	**Hand sieves and hand riddles, of any material**	no.	20%		

CHAPTER 97

TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF

NOTES:

1. This Chapter does not cover the following:
   (*a*) Christmas tree candles (heading No. 34.06);
   (*b*) Fireworks or other pyrotechnic articles falling within heading No. 36.05;
   (*c*) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;
   (*d*) Sports bags or other containers of heading No. 42.02 or 43.03;
   (*e*) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
   (*f*) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
   (*g*) Sports footwear (excluding skating boots with skates attached), cricket pads, shinguards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
   (*h*) Climbing-sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
   (*ij*) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;
   (*k*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified under heading No. 39.07);
   (*l*) Articles falling within heading No. 83.11;
   (*m*) Sports vehicles (excluding bobsleighs, toboggans and the like) falling within Section XVII;
   (*n*) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);
   (*o*) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
   (*p*) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
   (*q*) Decoy calls and whistles (heading No. 92.08);
   (*r*) Arms or other articles of Chapter 93; or
   (*s*) Racquet strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.					
3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.					
4. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.					
5. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified eith those articles.					
97.01	**Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs:**				
97.01.10	Tricycles	no.	20% or 100c each		
97.01.20	Parts:				
	.10 Cycle saddles	no.	5%		
	.90 Other		15%		
97.01.90	Other	no.	15%		
97.02	**Dolls:**				
97.02.10	Dolls made wholly or chiefly of rubber or of artificial plastic material:				
	.10 Of a f.o.b. price per doz. not exceeding 100c	doz.	25% plus 25c per doz.		
	.20 Of a f.o.b. price per doz. exceeding 100c but not exceeding 150c	doz.	25% plus 50c per doz.		
	.30 Of a f.o.b. price per doz. exceeding 150c but not exceeding 250c	doz.	25% plus 75c per doz.		
	.40 Of a f.o.b. price per doz. exceeding 250c	doz.	25% plus 125c per doz.		
97.02.20	Dolls of other material	doz.	25%		
97.02.30	Parts and accessories, of dolls	no.	25%		
97.03	**Other toys; working models of a kind used for recreational purposes:**				
97.03.10	Toy animals and rattles, made wholly or chiefly of rubber or of artificial plastic material:				
	.10 Of a f.o.b. price per doz. not exceeding 100c	doz.	25% plus 25c per doz.		
	.20 Of a f.o.b. price per doz. exceeding 100c but not exceeding 150c	doz.	25% plus 50c per doz.		

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.30 Of a f.o.b. price per doz. exceeding 150c but not exceeding 250c	doz.	25% plus 75c per doz.		
	.40 Of a f.o.b. price per doz. exceeding 250c	doz.	25% plus 125c per doz.		
97.03.15	Toys made wholly or chiefly of rubber or of artificial plastic material (excluding toy animals, rattles or balloons):				
	.10 Wholly or chiefly of artificial plastic material	no.	35%		
	.20 Wholly or chiefly of rubber	no.	25%		
97.03.20	Toys made wholly or chiefly of wood	no.	25%		
97.03.30	Toys made wholly or chiefly of metal	no.	25%		
97.03.40	Toy balloons of a f.o.b. price per gross not exceeding 30c	gross	33c per gross		
97.03.41	Toy balloons of a f.o.b. price per gross exceeding 30c	gross	25% or 132c per gross		
97.03.90	Other toys	no.	25%		
97.03.95	Parts and accessories, of toys	no.	25%		
97.03.97	Engines for model aircraft	no.	10%		
97.03.98	Working models of a kind used for outdoor recreation	no.	15%	10%	
97.03.99	Working models of a kind used for indoor recreation	no.	25%		
97.04	**Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):**				
97.04.10	Machines for games of skill or chance	no.	30%		
97.04.20	Playing cards of a kind commonly used for playing whist or bridge or similar card games	pack	30% plus 7½c per pack		
97.04.30	Boards and requisites for draughts, ludo and similar parlour games	no.	35%		
97.04.90	Other	no.	25%		
97.05	**Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, nativity scenes and figures therefor):**				
97.05.10	Christmas stockings; Christmas crackers	lb.	30% or 330c per 100 lb.		
97.05.90	Other	lb.	30%		

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
97.06	**Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (excluding articles falling within heading No. 97.04):**				
97.06.10	Tennis balls	no.	20%		
97.06.20	Golf balls	no.	25%		
97.06.40	Tennis racquets and frames; cricket bats; hockey sticks; golf clubs	no.	20%	15%	
97.06.50	Children's playground equipment	no.	20%		
97.06.60	Inflatable, of artificial plastic material	no.	40%	10%	
97.06.70	Gymnastic equipment	no.	15%		
97.06.90	Other	no.	15%	10%	
97.07	**Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites:**				
97.07.10	Fish-hooks		15%	free	
97.07.20	Fishing reels		15%	10%	
97.07.30	Line fishing rods		15%	10%	
97.07.90	Other		15%	10%	
97.08	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres**		20%		

CHAPTER 98

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES:

1. This Chapter does not cover the following:
   (*a*) Eyebrow and other cosmetic pencils (heading No. 33.06);
   (*b*) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (*a*) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);
   (*c*) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified under heading No. 39.07);
   (*d*) Mathematical drawing pens (heading No. 90.16); or
   (*e*) Toys falling within Chapter 97.
2. Subject to Note 1 above, the headings of this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).
3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.
4. For the purposes of heading No. 98.01:
   (*a*) The expression "ligne size" shall be taken to mean 0.025 in. or part thereof and shall refer to the greatest cross measurement of any button; and
   (*b*) If buttons are put up on cards which are designed or marked to be cut up into smaller cards, each such smaller card shall for the purposes of calculating the duty, be deemed to b e a separate card.

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
98.01	**Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:**				
98.01.10	Button moulds	lb.	free		
98.01.20	Parts of buttons	lb.	free		
98.01.30	Buttons of metal (covered or uncovered):				
	.10 Of a kind commonly worn on blazers or uniforms	gross	15%		
	.90 Other	gross	free		
98.01.40	Moulded buttons of phenol or urea formaldehyde material, suitable for use with men's or boys' outer garments:				
	.10 Of a f.o.b. price per gross not exceeding 20c	gross	5c per gross plus 5%	2½c per gross	
	.20 Of a f.o.b. price per gross exceeding 20c	gross	free		
98.01.50	Moulded buttons of other artificial plastic material, suitable for use with men's or boys' outer garments:				
	.10 Of a f.o.b. price per gross not exceeding 25c	gross	20c per gross plus 5%	15c per gross	
	.20 Of a f.o.b. price per gross exceeding 25c but not exceeding 37½c	gross	10c per gross plus 5%	7½c per gross	
	.30 Of a f.o.b. price per gross exceeding 37½c	gross	free		
98.01.70	Buttons of leather or of composition leather	gross	free		
98.01.80	Buttons of other kinds, put up on cards, with a ligne size:				
	.10 Not exceeding 22	gross	60c per gross or 5c per card or 25%		
	.20 From 23 to 36 inclusive	gross	120c per gross or 5c per card or 25%		
	.30 Exceeding 36	gross	240c per gross or 5c per card or 25%		

I		II	III	IV	V
	Tariff Heading	Statistical Unit	Rate of Duty		
			General	M.F.N.	Preferential
98.01.85	Buttons of other kinds, put up on supports other than cards, with a ligne size:				
	.10 Not exceeding 22	gross	60c per gross or 25%		
	.20 From 23 to 36 inclusive	gross	120c per gross or 25%		
	.30 Exceeding 36	gross	240c per gross or 25%		
98.01.90	Other buttons, not put up on supports and button blanks, with a ligne size:				
	.10 From 8 to 20 inclusive	gross	1c per ligne per gross or 25%		
	.20 From 21 to 28 inclusive	gross	1½c per ligne per gross or 25%		
	.30 From 29 to 38 inclusive	gross	2c per ligne per gross or 25%		
	.40 From 39 to 50 inclusive	gross	2½c per ligne per gross or 25%		
	.50 Exceeding 50	gross	3c per ligne per gross or 25%		
98.01.95	Press-fasteners, including snap-fasteners and press-studs; blanks and parts thereof	lb.	20%		
98.01.99	Studs and cuff-links; blanks and parts thereof	lb.	20%		
98.02	**Slide fasteners and parts thereof:**				
98.02.10	Slide fasteners, including plastic slide fasteners	yd.	50% or 10c per yd.	25% or 7½c per yd.	
98.02.15	Scoops for slide fasteners, consisting of a textile core covered with spiral of plastic monofil material, not mounted on tape		15%		
98.02.20	Slide fastener chains or stringers:				
	.10 Single	yd.	50% or 3½c per yd.	25% or 2½c per yd.	

I Tariff Heading		II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	.20 Double	yd.	50% or 7½c per yd.	25% or 5c per yd.	
98.02.30	All metal parts		15%		
98.02.90	Other parts		50%	25%	
98.03	**Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof (excluding those falling within heading No. 98.04 or 98.05):**				
98.03.10	Ball point pens and pencils	doz.	15% or 20c per doz.		
98.03.20	Parts and fittings of ball point pens and pencils		15%		
98.03.30	Fountain pens including sets	no.	20%	17½%	
98.03.90	Other	no.	20%		
98.04	**Pen nibs and nib points**	no.	20%		
98.05	**Pencils (excluding pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors) and billiards chalks:**				
98.05.10	Blacklead pencils; copying pencils	no.	15%	10%	
98.05.20	Crayons and pastels	no.	20%		
98.05.30	Writing and drawing chalks	no.	20%		
98.05.90	Other	no.	20%		
98.06	**Slates and boards, with writing or drawing surfaces, whether framed or not**	no.	free		
98.07	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks:**				
98.07.10	Date stamps	no.	15%		
98.07.20	Numbering stamps	no.	5%		
98.07.90	Other	no.	20%		
98.08	**Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes**	no.	20%		
98.09	**Sealing wax (including bottle-sealing wax) in sticks, in cakes or in similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing**	lb.	20%		
98.10	**Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof (excluding flints and wicks)**	no.	20%		

	I Tariff Heading	II Statistical Unit	III IV Rate of Duty General	 M.F.N.	V Preferential
98.11	**Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette-holders and parts thereof**	no.	20%		
98.12	**Combs, hair-slides and the like:**				
98.12.10	Toilet combs of all kinds:				
	.10 Metal combs of a length not exceeding 3 in.	no.	free		
	.90 Other	no.	25%		
98.12.20	Dress combs of all kinds	no.	20%		
98.12.30	Hair-slides and the like	no.	20%		
98.13	**Corset busks and similar supports for articles of apparel or clothing accessories**	no.	20%		
98.14	**Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor**	no.	20%		
98.15	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof (excluding glass inners)**	no.	30%		
98.16	**Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing**	no.	20%		

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

CHAPTER 99

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

NOTES:

1. This Chapter does not cover the following:
   (*a*) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);
   (*b*) Theatrical scenery, studio backcloths or the like, of painted canvas (heading No. 59.12); or
   (*c*) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).
2. For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photo-mechanical process.
3. Heading No. 99.03 is to be taken not to apply to mass-produced reproductions or work of conventional craftsmanship of a commercial character.
4. (*a*) Subject to Notes 1 to 3 above, articles falling within headings of this Chapter are to be classified under whichever of those headings is appropriate and not in any other heading of this Schedule.
   (*b*) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
99.01	**Paintings, drawings and pastels, executed entirely by hand, (excluding industrial drawings falling within heading No. 49.06 and excluding handpainted or hand-decorated manufactured articles)**	no.	free		
99.02	**Original engravings, prints and lithographs**	no.	free		
99.03	**Original sculptures and statuary, in any material**	no.	free		
99.04	**Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined**		free		
99.05	**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest**	no.	free		
99.06	**Antiques of an age exceeding 100 years**	no.	free		

PART 2

ORDINARY EXCISE DUTIES, AND ORDINARY CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND

NOTES:

1. Any duty specified in this Part in respect of any goods as a suspended duty shall be payable on entry for home consumption of such goods to the extent specified to be in operation in respect of such goods.

2. For the purpose of determining the rate of duty in tariff item 104.10.20, beer which has been cleared from one customs and excise manufacturing warehouse to another such warehouse shall, subject to such conditions as the Director may in each case impose, be deemed to have been cleared from that warehouse where liability for duty thereon commences in terms of section 44 (2).

3. For the purposes of tariff item 104.10.20 the expression "financial year" means the period from the 1st April in one year to the 31st March in the next year.

4. If any excisable goods classified in tariff item 104.20.10 or 104.20.20 are mixed, such mixture shall be classified under the tariff item relating to the constituent in respect of which the higher rate of duty applies.

5. If any goods mentioned in tariff item 105.05.10 or 105.10.10 are mixed under rebate of duty with one or more of the following goods classified in the tariff headings or tariff items stated hereunder, such mixture shall be classified under item 105.05.10—

   (*a*) spirits manufactured in Botswana and classified in tariff item 104.20;

(*b*) goods classified in tariff item 105.10.10;

(*c*) goods classified in tariff heading No. 27.07.50 or 27.10.20

6. The weight for duty purposes of any vehicle specified in tariff item 117.05 shall not include the weight of any rubber pneumatic tyres and inner tubes.

I	II	III	IV
Tariff Item	Tariff Heading and Description	Rate of Duty	
		Excise	Customs
104.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.05	**22.01 Waters, including spa waters and aerated waters;**		
	22.02 Lemonade, flavoured spa waters and flavoured aerated waters; other non-alcoholic beverages (excluding fruit and vegetable juices falling within tariff heading No. 20.07):		
.10	Mineral wates, including spa and aerated waters, put up in closed bottles or other closed containers ready for for drinking without dilution	8c per gal.	8c per gal.
.20	Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution	8c per gal.	8c per gal.
.30	Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers for drinking without dilution	8c per gal.	8c per gal.
104.10	**22.03 Beer made from malt:**		
.10	Of a specific gravity before fermentation not exceeding 1040°	61½c per gal.	59c per gal.
	Plus a suspended duty of:		
	In operation	nil	nil
	Maximum rate	12½c per gal.	12½c per gal.
.20	Of a specific gravity before fermentation exceeding 1040° but not exceeding 1050°, cleared ex any customs and excise manufacturing warehouse during any financial year or illicit beer:		
	(1) If none was or not more than 2,500,000 gallons were cleared ex that customs and excise manufacturing warehouse for any purpose (except for export) during the previous calendar year	74c per gal.	59c per gal.
	(2) If more than 2,500,000 gallons but not exceeding 5,000,000 gallons were so cleared	75c per gal.	59c per gal.
	(3) If more than 5,000,000 gallons but not exceeding 7,500,000 gallons were so cleared	76c per gal.	59c per gal.
	(4) If more than 7,500,000 gallons but not exceeding 10,000,000 gallons were so cleared	77c per gal.	59c per gal.
	(5) If more than 10,000,000 gallons but not exceeding 12,500,000 gallons were so cleared	78c per gal.	59c per gal.
	(6) If more than 12,500,000 gallons were so cleared or if duty is paid on illicit beer	80c per gal.	59c per gal.
	(7) If duty is paid on illicit beer	90c per gal.	—
	(8) If imported	—	59c per gal.

I	II	III	IV
Tariff Item	Tariff Heading and Description	Rate of Duty	
		Excise	Customs
.30	Of a specific gravity before fermentation exceeding 1050°	94½c per gal.	69c per gal.
	Plus, for every degree of specific gravity before fermentation exceeding 1080°	1c per gal.	1c per gal.
104.15	**22.05 Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol;**		
	22.06 Vermouths and other wines of fresh grapes flavoured with aromatic extracts;		
	22.07 Raisin wine, industrial grape syrup and industrial "moskonfyt", with fermentation arrested by the addition of alcohol:		
.10	Unfortified still wine	6c per gal.	6c per gal.
.40	Fortified still wine	58c per gal.	58c per gal.
.70	Sparkling wine (excluding champagne)	120c per gal.	120c per gal.
104.20	**22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° AA or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength;**		
	Notes: If any excisable goods classified in different sub-items of this tariff item are mixed, such mixture shall be classified under the sub-item relating to the constituent in respect of which the highest rate of duty applies.		
	22.09 Spirits (excluding those of heading No. 22.08):		
.10	Wine spirits, manufactured in Botswana by the distillation of wine	1423c per gal. of absolute alcohol	
.20	Other spirits, manufactured in Botswana	1642c per gal. of absolute alcohol	
	Plus a suspended duty in respect of spirits obtained by the distillation of any sugar cane product:		
	In operation:	45c per gal.. of absolute alcohol	
	Maximum rate	175c per gal. of absolute alcohol	
.30	Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1.713/ AA		986c per gal. of absolute alcohol or 464c per gal.
.40	Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar with or without flavouring ingredients		986c per gal. of absolute alcohol

I	II	III	IV
Tariff Item	Tariff Heading and Description	Rate of Duty	
		Excise	Customs
104.25	**22.10 Vinegar substitutes;**		
	29.14 Acetic acid (including pyroligneous acid):		
.10	Vinegar substitutes	23c per gal.	23c per gal.
.20	Acetic acid (including pyroligneous acid)	310c per gal.	310c per gal.
104.30	**24.02 Manufactured tobacco:**		
.10	Cigars	30c per lb. net	40c per lb. net
.20	Cigarettes	5c per 10 cigarettes (stamp duty) plus 25½c per lb. tobacco content	5c per 10 cigarettes (stamp duty) plus 25½c per lb. tobacco content
	Plus, in respect of cigarettes the weight of the tobacco of which exceeds 3 lb. per 1,000 cigarettes	115c per lb. tobacco content	115c per lb. tobacco content
.30	Cigarette tobacco	5c per 2 oz. or fraction thereof (stamp duty plus 103c per lb. tobacco	5c per 2 oz. or fraction thereof (stamp duty) plus 103c per lb. tobacco
	Plus a suspended duty of:		
	In operation	nil	nil
	Maximum rate	33c per lb. tobacco	33c per lb. tobacco
.40	Pipe tobacco	63% with a minimum of 18c per lb. net	
105.00	MINERAL PRODUCTS		
105.05	**27.07 Oils and other products of the distillation of high temperature coal tar; similar oils and products obtained by other processes:**		
.10	Petrol and aviation spirit	8500c per 1000 gal.	8500c per 1000 gal.
.20	Aviation kerosene, power kerosene and illuminating or heating kerosene	12250c per 1000 gal.	12250c per 1000 gal.
.30	Distillate fuels (for example, gas oil and diesel oil)	12250c per 1000 gal.	12250c per 1000 gal.
.40	Residual fuel oils	12250c per 1000 gal	12250c per 1000 gal.
105.10	**27.10 Petroleum oils and oils obtained from bituminous minerals:**		
.10	Petrol and aviation spirit	12666c per 1000 gal.	12666c per 1000 gal.
.20	Aviation kerosene, power kerosene and illuminating or heating kerosene	12250c per 1000 gal.	12250c per 1000 gal.
.30	Distillate fuels (for example, gas oil and diesel oil)	12250c per 1000 gal.	12250c per 1000 gal.

I	II	III	IV
Tariff Item	Tariff Heading and Description	Rate of Duty	
		Excise	Customs
.40	Residual fuel oils	12250c per 1000 gal.	12250c per 1000 gal.
.50	Base oils for prepared lubricating oil and base oils in prepared lubricating oil manufactured in Botswana (excluding such oils obtained from re-refining of used lubricating oil or other used oil in Botswana	1c per gal.	1c per gal.
117.00	VEHICLES		
117.05	**87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles**	15c per lb. and in addition, in respect of every 50 lb. or part thereof in excess of a weight of 3,700 lb. of each motor car or vehicle, 2c per lb. on the full weight of the motor car or vehicle: Provided that the total duty in respect of any motor car or vehicle shall not exceed R3,500	

PART 3

SALES DUTY

NOTES:

1. Any rate of sales duty specified in this Part in respect of any goods shall apply to any such goods which are manufactured in Botswana or imported into Botswana
2. Any sales duty payable in terms of this Part in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.
4. Wherever the tariff heading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any sales duty item of this Part in which such goods are specified, the goods so specified in the said sales duty item in this Part shall be deemed not to include goods which are not classified under the said tariff heading.
5. Any reference in this Part to a tariff heading comprising two digits followed by a point and two noughts (for example, 94.00) shall, for the purposes of Note 4 to this Part, be construed as referring to all tariff headings in Part 1 of this Schedule the first two digits of which correspond to the two digits referred to in this Part.

6. Appropriation for own use for any purpose by the manufacturer or owner of goods specified in this Part shall render such goods liable to entry for home consumption and payment of any duty due even if such goods are not removed from the premises where they were manufactured.

7. Any reference in this Part to industry shall be construed as including agricul ture, forestry and mining but excluding commerce and any reference in this Part to industrial purposes shall be similarly construed.

8. The exclusion of parts of any article or product specified in this Part shall not be construed as containing a reference to the importation, sale, disposal, appropriation for own use or hiring out of a complete or substantially complete set of such parts for assembly and completion of such article or product.

I Sales Duty Item	II Tariff Heading and Description		III Rate of Sales Duty
131.00	LIVE ANIMALS; ANIMAL PRODUCTS		
132.00	VEGETABLE PRODUCTS		
	09.04	Pepper of the genus *Piper*; pimento of the genus *Capsicum* or of the genus *Pimenta*	10%
	09.05	Vanilla	10%
	09.06	Cinnamon and cinnamon tree flowers	10%
	09.07	Cloves (whole fruit, cloves and stems)	10%
	09.08	Nutmeg, mace and cardamoms	10%
	09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	10%
	09.10	Thyme, saffron and bay leaves; other spices	10%
133.00	ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES		
134.00	PREPARED FOODSTUFFS; BEVERAGES SPIRITS AND VINEGAR; TOBACCO		
	17.04	Sugar confectionery, not containing cocoa	10%
	17.05	Flavoured or coloured sugars in powder, block or other forms ready for making soft drinks by the addition of water	10%
	18.06	Chocolate and sugar confectionery containing cocoa (excluding confectionery put up for sale to diabetics)	10%
	19.08	Biscuits being fine bakers' ware and commonly known as dry biscuits, whether or not containing cocoa in any proportion	10%
	20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	10%
	20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid, the following: Pickles, mustard pickles, chutney and like preparations	10%
	21.03	Mustard flour and prepared mustard	10%
	21.04	Sauces; mixed condiments and and mixed seasonings	10%
135.00	MINERAL PRODUCTS		
136.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES		
	32.09	Varnishes and lacquers; distempers; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; dyes in forms or packings of a kind sold by retail (excluding pearl essence and special dyes of a kind for laboratory use)	10%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	33.04 Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, the food, the drink or other industries, put up for sale by retail	10%
	33.05 Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	20%
	33.06 Perfumery, cosmetics and toilet preparations	20%
	34.01 Soap, including medicated soap	10%
	34.02 Organic surface-active agents (excluding soaps); surface-active preparations and washing preparations, whether or not containing soap	10%
	34.05 Polishes and creams, for footwear, for furniture or for floors, metal polishes, scouring powders and similar preparations (but excluding prepared waxes not emulsified or not containing solvents)	5%
	34.06 Candles (excluding plain uncoloured household candles) tapers night-lights and the like	10%
	35.06 Glues and products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.	20%
	36.05 Pyrotechnic articles (excluding articles designed for research, signalling or life-saving use or for use in industry)	20%
	36.06 Matches (excluding Bengal matches)	20%
	38.11 Disinfectants, insecticides, fungicides, weedkillers, antisprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or put up as preparations in packings for sale by retail or put up as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)	10%
	38.14 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, put up for sale by retail	20%
	38.19 Anti-freezing preparations, deodorants (not being medicaments, toilet preparations or disinfectants), ink removers and stencil correctors put up in retail packings	20%
137.00	ARTIFICIAL RESINS AND PLASTIC MATERIALS- CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER- FACTICE- AND ARTICLES THEREOF	
	39.00 Drinking-straws of artificial resins or plastic materials	20%
	39.07 Articles of artificial resins and plastic materials, cellulose esters and ethers (excluding building fixtures, floor coverings, articles of apparel and clothing accessories, articles for electric lighting, handles for tools, knives, forks and the like, transmission and conveyor belts and belting, articles for commercial and industrial packaging, sausage casings and articles of a type for use in industry):	
	(1) Articles of personal adornment	20%
	(2) Other	10%
	40.11 New and retreaded or reconditioned rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds (excluding pedal cycle and tractor tyres, tyre cases and tubes and tyres or tyre cases of a kind specially manufactured for heavy earth moving machinery and graders and the like and commonly known as off-the-road type tyres)	20%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	40.13 Rubber belts being clothing accessories	20%
	40.14 Articles of unhardened vulcanised rubber, the following: Plugs for baths, sinks, washbasins and the like; stationery and other articles suitable for office use; cables for launching gliders; tobacco-pouches; pneumatic mattresses, pillows, cushions and the like: inner tube repair patches	10%
	40.16 Articles of hardened rubber (ebonite and vulcanite), the following: Articles suitable for personal or domestic use (excluding building fixtures and floor coverings); articles suitable for office use; fancy goods, statuettes and articles for interior decoration	10%
138.00	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK-WORM GUT)	
	42.02 Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks, shopping bags, handbags, satchels, briefcases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	20%
	42.03 Articles of apparel and clothing accessories, of leather or of composition leather (excluding articles of a kind for use in industry)	20%
	42.06 General articles of leather or of composition leather, the following: Articles suitable for personal or domestic use	20%
	43.03 Articles of furskin (excluding furskin parts of paint rollers)	20%
	43.04 Articles of artificial fur	20%
139.00	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	
	44.20 Wooden picture frames, photograph frames, mirror frames and the like	10%
	44.24 Household utensils of wood	10%
	44.27 Articles of furniture, of wood, not falling within item 150.00: caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person	10%
140.00	PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF	
	48.11 Wallpaper and linerusta; window transparancies of paper	10%
	48.13 Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	10%
	48.14 Writing blocks, envelopes, letter-cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	10%
	48.15 Other paper and paperboard, cut to size or shape (excluding such paper and paperboard of a kind used in the manufacture, wrapping or packing of any article and filter-papers and filter-boards)	20%
	48.17 Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	10%

I Sales Duty Item	II Tariff Heading and Description		III Rate of Sales Duty
	48.18	Registers, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other (excluding box files and soft-cover school exercise books) of paper or paperboard; sample and other albums, of paper or paperboard	10%
	48.19	Paper or paperboard labels, whether or not printed or gummed (excluding such printed labels used for the labelling of industrial products)	10%
	48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding (excluding lampshades and sanitary napkins and articles of a kind used in the manufacture, wrapping or packing of industrial products)	20%
	49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	20%
	49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	20%
	49.11	Printed calendar backs with or without illustrations, including advetising calendar backs; calendars printed on material other than paper or paperboard, including advertising calendars; Christmas and other greeting cards (excluding pictorial)	20%
141.00	TEXTILES AND TEXTILE ARTICLES		
	58.01 and 58.02	Carpets, carpeting, rugs, matf and matting of all kinds, made up or not (excluding mats and matting of hard vegetable fibres)	10%
	60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised (excluding gloves designed for industrial use)	20%
	61.10	Gloves, mittens and mitts, not being knitted or crocheted goods (excluding gloves designed for industrial use)	20%
	62.02	Bed linen, table linen, toilet linen and kitchen linen; other furnishing articles (excluding lampshades, curtains, bedspreads, valances, cushion covers, loose covers for furniture, antimacassars and curtain loops)	5%
	62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods	10%
142.00	FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS		
	64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles (excluding parts thereof)	10%
	66.01	Umbrellas and sunshades, including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas	10%
	66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	10%
	67.02	Artificial flowers, foliage or fruit (excluding parts thereof); articles made of artificial flowers, foliage or fruit	10%
	67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	20%
	67.05	Fans and hand-screens, non-mechanical, of any material (excluding frames and handles therefor and parts of such frames and handles)	10%

I Sales Duty Item	II Tariff Heading and Description		III Rate of Sales Duty
143.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE		
	69.11 and 69.12	Tableware and other articles of a kind commonly used for domestic purposes or toilet purposes (excluding building fixtures), of porcelain or china or of other kinds of glazed pottery	10%
	69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture (excluding ceramic lamps and parts thereof)	10%
	70.09	Glass mirrors (excluding interior rear-view mirrors), unframed, framed or backed	10%
	70.13	Glassware not elsewhere specified or included in this item, of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or for similar uses	10%
	70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; ornaments and other fancy articles of lampworked glass	20%
144.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		
	71.01	Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	
	71.02	Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds)	20%
	71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	20%
	71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item	20%
	71.14	Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories and industry)	20%
	71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	20%
	71.16	Imitation jewellery	20%
145.00	BASE METALS AND ARTICLES OF BASE METAL		
	73.33	Hand knitting needles and crochet hooks, of iron or steel	10%
	73.34	Pins (excluding hatpins and other ornamental pins and drawing pins) hairpins and curling grips, of iron or steel	10%
	73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment of a kind used for domestic purposes, not electrically operated, of iron or steel (excluding parts of such articles)	10%
	73.38	Articles of a kind commonly used for domestic purposes, of iron or steel (excluding parts of such articlef and building fixtures being sanitary ware)	10%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
73.40	Other articles of iron or steel, the following: Trunks, travelling chests, tool boxes, specimen, trinket, powder, cigarette, spectacle and similar boxes and cases; venetian blinds; cages and aviaries; articles suitable for office use	10%
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, of copper, the following: Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated (excluding parts of such articles)	10%
74.18	Other articles of a kind commonly used for domestic purposes, of copper (excluding parts of such articles and building fixtures being sanitary ware)	10%
74.19	Other articles of copper, the following: Specimen, trinket, cosmetic, powder, cigarette, spectacle, and similar casef and boxes; articles suitable for office use; pins, hairpins and curling grips	10%
75.06	Articles of a kind commonly used for domestic purposes, of nickel (excluding parts of such articles and building fixtures)	10%
76.15	Articles of a kind commonly used for domestic purposes, of aluminium (excluding parts of such articles and building fixtures being sanitary ware)	10%
76.16	Other articles of aluminium, the following: Trunks, travelling chests, tool boxes, specimen, trinket, powder, cigarette, spectacle and similar boxes and cases; venetian blinds; cages and aviaries; articles suitable for office use; knitting needles, crochet hooks, curling pins and similar articles	10%
80.06	Articles commonly used for domestic or office purposes, of tin (excluding parts of such articles)	10%
82.04	Kitchen hand tools	10%
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	10%
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives for machines or for mechanical appliances	10%
82.11	Razors and razor blades (excluding parts of razors and razor blade blanks)	10%
82.12	Scissors, including tailors' shears (excluding blades therefor)	10%
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	10%
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	10%
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	10%
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment (excluding furniture specified in item 150.00), of base metal	10%
83.05	Letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	10%

I Sales Duty Item	II Tariff Heading and Description		III Rate of Sales Duty
	83.06	Statuettes and other ornaments, of a kind used indoors, of base metal	10%
	83.10	Beads and spangles, of base metal	10%
	83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal	10%
	83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	10%
146.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF		
	84.10	Kerb-side and service station petrol and oil delivery pumps equipped with measuring or price-calculating devices (excluding parts thereof)	10%
	84.11	Tyre pumps of the kind carried in motor vehicles	10%
	84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	10%
	84.15	Refrigerators and refrigerating equipment, electrical and other self-contained, including refrigerated counters, show-cases, frozen food storage containers and the like and cabinets (excluding appliances incorporating agitators, mixers, moulds and similar mechanisms and equipment of a type commonly used in industry)	10%
	84.17	(1) Domestic instantaneous or storage water heaters, nonelectrical	10%
		(2) Electrically heated and non-electrical fish fryers, percolators, tea or milk urns, steam kettles and similar heating equipment, of a kind used in the catering industry	10%
	84.18	Laundry centrifuge driers and centrifuge washing machines with a dry weight loading capacity not exceeding 15 lb. (excluding parts thereof)	10%
	84.19	Dish washing machines (excluding parts thereof)	10%
	84.22	(1) Lifts (excluding parts thereof), electrical, of a kind used in buildings for carrying passengers	10%
		(2) Escalators (excluding parts thereof), for carrying passengers	10%
	84.24	Lawn and sports ground rollers (excluding parts thereof)	10%
	84.25	Lawn mowers (excluding parts thereof)	10%
	84.37	Knitting machines of a kind used for domestic purposes	10%
	84.40	(1) Laundry washing machines with a dry weight loading capacity not exceeding 15 lb. (excluding parts thereof)	10%
		(2) Ironing or pressing machines (domestic type), electrically heated (excluding parts thereof)	10%
	84.41	Domestic type sewing machines (excluding parts thereof), including furniture designed therefor	10%
	84.51	(1) Typewriters (excluding typewriters with Braille characters and typewriters incorporating calculating devices)	10%
		(2) Cheque writing machines	10%
	84.54	Office machines other than calculating, accounting and similar machines incorporating calculating devices and statistical, accounting and similar machines operated in conjunction with punched cards (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting machines and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	10%

I Sales Duty Item		II Tariff Heading and Description	III Rate of Sales Duty
	84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance, including parts thereof	20%
	84.59	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature of air, but without elements for changing the humidity of air	10%
	85.03	Primary cells and primary batteries (excluding parts thereof)	10%
	85.04	Electric accumulators, 6 volt and 12 volt, of a kind commonly used in motor vehicles or with radios (excluding parts thereof)	10%
	85.06	Electro-mechanical domestic appliances, with self-contained electric motor (excluding parts thereof)	10%
	85.07	Shavers and hair clippers of a kind commonly used by barbers, with self-contained electric motor (excluding parts thereof)	10%
	85.12	Electric instantaneous or storage water heaters and immersion heaters (excluding heaters of a kind designed for industrial use); electric space heating apparatus; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances (excluding, in each case, parts of such articles)	10%
	85.13	Inter-office communication sets (excluding parts thereof)	20%
	85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers (excluding parts of all such articles)	20%
	85.15	Domestic television and radio receivers, including motor vehicle radio receivers, whether or not incorporating gramophones (excluding cabinets and parts of such receivers)	20%
	85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs (excluding parts of all such articles)	10%
147.00		VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT	
	87.02	(1) Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled	5%
		(2) Omnibuses with a seating capacity (minimum 38 cm. continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), assembled	5%
	87.14	Caravan trailers (excluding parts thereof)	10%
	88.02	Flying machines and gliders (excluding parts thereof)	5%
	89.01	Ships and boats (excluding warships, lifeboats, scientific research vessels and hydrographical survey vessels and ships and boats of a kind used for gain and parts of ships and boats)	20%
148.00		OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICIAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF	
	90.04	Sunglasses	10%
	92.01 to 92.09	Musical instruments and musical instrument strings (excluding pipe and reed organs):	

I Sales Duty Item		II Tariff Heading and Description	III Rate of Sales Duty
			7777
		(1) Coin or counter operated	20%
		(2) Other	10%
	92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads	20%
	92.12	Gramophone records and other sound or similar recordings; prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording, whether or not recorded	20%
149.00		ARMS AND AMMUNITION; PARTS THEREOF	
150.00		MISCELLANEOUS MANUFACTURED ARTICLES	
	94.00	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed or internally fitted furnishings (excluding medical, dental, surgical or veterinary furniture, for example, operating tables, hospital beds with mechanical fittings; motor vehicle furniture and cut, shaped or finished upholstery parts of motor vehicle furniture; articles identifiable as for use in schools, churches, hospitals and laboratories; parts of all the articles:	10%
	95.01	Articles of tortoise-shell	10%
	95.02	Articles of mother of pearl	10%
	95.03	Articles of ivory	10%
	95.04	Articles of bone (excluding whalebone)	10%
	95.05	Articles of horn, coral (natural or agglomerated) or of other animal carving material	10%
	95.06	Articles of vegetable carving material	10%
	95.07	Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	10%
	95.08	Ornamental moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes or unhardened gelatin and other ornamental moulded or carved articles not elsewhere specified or included in this Part	10%
	96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	10%
	97.00	Toys, games and sports requisites:	
		(1) Machines for games of skill or chance, including parts thereof, coin or counter operated	20%
		(2) Other (excluding parts thereof)	10%
	98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils), propelling pencils and sliding pencils; parts and fittings therefor	10%
	98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	10%
	98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	10%
	98.10	Mechanical and similar lighters, including chemical and electrical lighters (excluding parts thereof and flints and wicks)	20%
	98.11	Smoking pipes and cigar and cigarette-holders (excluding parts thereof)	10%
	98.12	Combs, hair-slides and the like (excluding toilet metal combs of a length not exceeding 3 in.)	10%

I Sales Duty Item	II Tariff Heading and Description		III Rate of Sales Duty
	98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	10%
	98.15	Vacuum flasks and other vacuum vessels, complete with cases (excluding parts thereof)	10%
	98.16	Tailors' dummies and other lay figures, automata and other animated displays of a kind used for shop window dressing	10%
151.00	WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES		
152.00	GOODS NOT CLASSIFIED ACCORDING TO PART I OF THIS SCHEDULE		
	(1)	Motor vehicle parts, sub-assemblies and accessories (excluding such parts, sub-assemblies and accessories—	20%
		(1) proved to the satisfaction of the Director to be standard parts, sub-assemblies and accessories of any motor vehicle manufactured in the Botswana;	
		(2) identifiable as parts, sub-assemblies and accessories for tractors other than road tractors for semi-trailers and of heavy vehicles of a type operating off the road;	
		(3) elsewhere included in this Part)	

Schedule No. 2

ANTI-DUMPING DUTIES ON IMPORTED GOODS

NOTES:

1. The goods specified in Column II of this Schedule shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided in Chapter VI, be liable to the appropriate anti-dumping duty provided for in respect of such goods in this Schedule at the time of such entry or such other time as so provided, if those goods are imported from or originated in a territory mentioned in Column IV of this Schedule.
2. The anti-dumping duties provided for in this Schedule in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in Column III of this Schedule.
3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall *mutatis mutandis* apply to this Schedule.
4. The following abbreviations shall apply to this Schedule:

"Czech."	means	Czechoslovak Socialist Republic;
"E. Germ."	means	Estern Germany;
"Ireland"	means	The Republic of Ireland;
"Netherlands"	means	Netherlands, Kingdom of the;
"Swit."	means	Switzerland;
"W. Germ."	means	Germany, Federal Republic of, and the Western Sectors of Berlin;
"U.K."	means	United Kingdom of Great Britain and Northern Ireland (including the Isle of Man and Channel Islands);
"U.S.A."	means	United States of America (including the Canal Zone);
"U.S.S.R."	means	Union of Soviet Socialist Republics.
"Yugoslavia"	means	Yugoslavia, The Federal Peoples Republic of.

5. Wherever the tariff heading or sub-heading under which any goods are classified in Part I of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or sub-heading.

PART I

ORDINARY ANTI-DUMPING DUTIES

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
205.00	MINERAL PRODUCTS		
205.01	**Salt; sulphur; earths and stone; plastering materials**		
	25.01 Common salt	401	Netherlands U.K. W. Germ.
205.03	**Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes**		
	27.13 (1) Paraffin wax of which the f.o.b. price plus insurance and freight is less than R105 per 2,000 lb.		Indonesia Malaysia Singapore U.S.A.
	(2) Scale wax containing not more than 6 per cent by weight of oil and of which the f.o.b. price plus insurance and freight is less than R105 per 2000 lb.		Indonesia Malaysia Singapore U.S.A.
	27.14 Petroleum bitumen	401	Italy
	27.15 Bitumen and asphalt, natural	401	Italy
	27.16 Bituminous emulsions	401	Italy

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
206.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES		
206.01	**Inorganic chemicals**		
	28.17 Sodium hydroxide (caustic soda)		Belgium Czech. E. Germ. France Italy Japan Netherlands Poland Sweden U.K. U.S.A. W. Germ.
	28.19 Zinc oxide	101	China U.K.
	28.21 Chromium trioxide (chromic acid)		Belgium U.S.S.R.
	28.25 Titanium dioxide		France Italy
	28.27 Red lead (dry); litharge		France U.K. W. Germ.
	28.42 Lead carbonate, basic (white lead)		France U.K. W. Germ.
	28.45 Magnesium trisilicate	401	W. Germ.
	28.58 Distilled water, in ampuoules	401	E. Germ. Italy W. Germ.
206.02	**Organic chemicals**		
	29.02 Tetrachloroethylene		Czech. France U.K. U.S.A.
	29.04 Pentaerythritol (excluding di- or tri-pentaerythritol)		U.K.
	29.13 Ketone-function compounds, the following:		
	(1) Acetone (propanon)	401	U.K.
	(2) Methyl isobutyl ketone		U.S.A.
	29.14 (1) Vinyl acetate monomer		W. Germ.
	(2) Sodium acetate	401	U.K. W. Germ.
	29.15 Dibutyl phthalate, di-octyl phthalate, di-iso-octyl phthalate, dinonyl phthalate, didecyl phthalate, di-iso-decyl phthalate and phthalates of heptyl and nonyl industrial alcohols	300–399	Belgium Italy Norway U.K. W. Germ.

I Item		II Tariff Heading and Description	III Rebate Items	IV Territories
	29.16	Salicylic acid; acetylsalicylic acid; methyl salicylate	401	Denmark France Hungary Poland Rumania U.K. U.S.A. U.S.S.R. W. Germ.
	29.23	Acetamino-phenol	401	Denmark France Hungary Poland U.S.S.R. W. Germ.
	29.25	Phenacetin	401	Denmark France Hungary Poland U.K. U.S.S.S.R. W. Germ.
	29.39	Insulin	401	Denmark Netherlands Sweden U.K. U.S.A.
	29.42	Codeine, and salts or other derivatives thereof	401	Czech. Hungary U.K.
206.03		**Pharmaceutical products**		
	30.03	Medicaments (including veterinary medicaments), the following:		
		(1) Hyaluronidase	401	Italy U.K.
		(2) Insulin	401	Denmark Netherlands Sweden U.K. U.S.A.
		(3) Vitamin B_{12} injections	401	U.K. W. Germ.
		(4) Vitamin B complex injections	401	W. Germ.
		(5) Ergometrine maleate injections	401	W. Germ.
		(6) Sodium thiopentone injections	401	U.K.
		(7) Anaesthetics with a basis of codeine and salts or other derivatives thereof	401	Czech. Hungary U.K.
		(8) Dental anaesthetics put up in the form of cartridges	401	Denmark Sweden Swit. U.K. U.S.A. W. Grm.

I Item		II Tariff Heading and Description	III Rebate Items	IV Territories
	30.04	Wadding, gauze, bandages and similar articles, the following:		
		(1) *Cotton wool*	401	E. Germ.
		(2) Gauze swabs	401	E. Germ. U.K. U.S.A.
		(3) Plaster of Paris bandages; adhesive plasters (excluding adhesive corn plasters)	401	Denmark France U.K. U.S.A. W. Germ.
		(4) Adhesive bandages; plaster of Paris plasters	401	Denmark France U.K. W. Germ.
		(5) Calico bandages; cotton flannelette bandages; white open wove bandages; bandages of gauze treated with paraffin; absorbent gauze; gauze dressings, whether or not treated with paraffin	401	E. Germ. U.K.
	59.12	Bandages, plasters and the like containing zinc oxide; fracture bandages coated with plaster; the following:		
		(1) Adhesive bandages; plaster of Paris plasters	401	Denmark France U.K. W. Germ.
		(2) Adhesive plasters; plaster of Paris bandages	401	Denmark France U.K. U.S.A. W. Germ.
206.05		**Dyes, colours, paints and varnishes**		
	32.09	*Aluminium powders or flakes in paint or enamel media*		U.K. W. Germ.
	32.10	Artists' colours, in powder form	401	U.K.
	32.11	Prepared driers with a basis of calcium, cobalt, iron, lead, manganese or zinc naphthenate		U.K.
206.07		**Soap, surface-active agents, washing prepartions; artificial waxes, prepared waxes; polishing and scouring preparations, candles and similar articles; modelling pastes**		
				U.K.
	34.07	Modelling pastes (including those put up for the amusement of children)		
206.08		**Albuminoidal substances; glues**		
	35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked); glues derived from bones, hides, nerves, tendons or from similar animal products, the following:		
		(1) Edible quality animal gelatin		Belgium
		(2) Animal gelatin (excluding edible quality)		W. Germ.
		(3) Bone glue		W. Germ.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
206.09	**Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations**		
	36.06 Wooden matches		U.S.S.R.
206.11	**Miscellaneous chemical products**		
	38.11 Insecticides and the like:		
	(1) With trichlorodi (chlorophenyl)-ethane (D.D.T.) as basis		E. Germ. Italy U.K. U.S.A. W. Germ.
	(2) With OO-diethyl o-p-nitrophenyl phosphoro thioate (parathion) as basis		Netherlands
	38.14 Mineral oil additives with a basis of metallic naphthenates		U.S.A.
	38.18 Composite solvents and thinners for varnishes, paints and similar products, the following:		
	(1) Mixtures of methyl ethyl ketone, acetals and butylene oxide; mixtures of ethyl and isopropyl alcohols; mixtures of ethyl acetate and ispropyl acetate	300–399	Canada
	38.19 Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included, the following:		
	(1) Fusel oil (crude amyl alcohol)	300–399	Canada
207.00	ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF		
207.01	**Artificial resins and plastic materials; articles thereof**		
	39.01 Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear, the following:		
	(1) Phenoplast resins (excluding oil-soluble); phenoplast resins, modified by incorporation of rosin or other material		W. Germ.
	(2) Urea formaldehyde resin; melamine formaldehyde resin		Sweden W. Germ.
	(3) Alkyd resins		W. Grm.
	(4) Maleic resins, modified		W. Germ.
	(5) Polyester resins		W. Germ.
	(6) Epoxy ester resins		W. Germ.
	(7) Tubing (not reinforced)		Austria Italy U.K. W. Germ.
	(8) Decorative laminates (plates, sheets, film and foil)		Canada U.K. U.S.A.
	(9) Glass fibre laminates (plates, sheets, film and foil)	401	France

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
39.02	*Polymerisation and copolymerisation products, the following:*		
	(1) Ethylene polymers and copolymers:		
	(a) With a specific gravity not exceeding 0.940:		
	(i) Liquid or pasty		Canada Italy U.K. U.S.A.
	(ii) Blocks, lumps, powders and similar bulk forms		Canada Italy U.K. U.S.A.
	(b) Polyethylene tubes		Austria Italy U.K. W. Germ.
	(2) Styrene polymer:		
	(a) Tubes		Austria Italy U.K. W. Germ.
	(b) Blocks, lumps, powders and similar bulk forms (excluding ion exchangers)	300–399	U.K. U.S.A. W. Germ.
	(3) Polyvinyl chloride:		
	(a) Liquid or pasty		France
	(b) Blocks, lumps, powders and similar bulk forms		France
	(c) Tubes		Austria Italy U.K. W. Germ.
	(d) Sheet, film and foil (not pressuresensitive), of a thickness not exceeding 0.05 in.		Austria Italy U.K. W. Germ.
	(e) Strip, transparent and pressure-sensitive	401	Denmark Japan U.K. U.S.A.
	(f) Coatings on a paper base		E. Germ.
	(g) Strip, coloured and pressure-sensitive	401	Japan
	(4) Vinyl acetate polymers and copolymers:		
	(a) Liquid or pasty		W. Germ.
	(b) Blocks, lumps, powders and similar bulk forms		W. Germ.
	(c) Tubes		Austria Italy U.K. W. Germ.

I Item		II Tariff Heading and Description	III Rebate Items	IV Territories
		(5) Polyvinyl alcohol tubes		Austria Italy U.K. W. Germ.
		(6) Tubes classified under tariff heading No. 39.02.90.40		Austria Italy U.K. W. Germ.
	39.03	(1) Regenerated cellulose tape (transparent and pressure-sensitive)	401	Denmark Japan U.K. U.S.A.
		(2) Regenerated cellulose tape (coloured and pressure-sensitive)	401	Japan
	39.05	Ester gums		W. Germ.
207.02		**Rubber, synthetic rubber, factice, and articles thereof**		
	40.09	Piping and tubing, of unhardened vulcanised rubber, the following:		
		(1) Water hose (excluding garden hose), with an inside diameter not exceeding 3 in. (plain or armoured)		U.K. U.S.A.
		(2) Air hose, with an inside diameter not exceeding 3 in. (plain or armoured); suction hose (plain or armoured); lowpressure steam hose and gas welding hose		U.K.
	40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber, the following:		
		(1) Transmission V-belts or belting		U.K. U.S.A.
		(2) Conveyor or elevator belts or belting		U.K.
	40.11	Rubber tyres, tyre cases, inner tubes and tyre flaps, for wheels of all kinds (excluding those suitable for use with aircraft)	401	Israel
	40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber, the following:		
		(1) Hot water bottles		Czech.
		(2) Sheath contraceptives		U.K.
	40.13	Gloves, of unhardened vulcanised rubber, specially reinforced or designed for the protection of industrial workers		Canada Hong Kong U.K. U.S.A.
208.00		RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS; HANDBAGS AND SIMILAR CONTAINERS		
208.02		**Articles of leather**		
	42.03	Gloves, of leather, specially reinforced or designed for the protection of industrial workers		Canada Hong Kong U.K. U.S.A.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
210.00	PAPER-MAKING MATERIALS; PAPER AND PAPERBOARD AND ARTICLES THEREOF		
210.02	**Paper and paperboard; articles of paper pulp, of paper or of paperboard**		
	48.01 Paper and paperboard (including cellulose wadding), machine-made, in rolls or in sheets, the following:		
	(1) Tissue paper (excluding cigarette paper)		Sweden U.S.A.
	(2) Kraft paper and paperboard; imitation kraft and semi-chemical paper and paperboard		U.S.A.
	(3) Paper (excluding cigarette paper and those mentioned in paragraphs (1) and (2)) of a basis weight per sq. m. of less than 35 grm.		Sweden U.S.A.
	48.05 Tissue paper		Sweden U.S.A.
	48.07 Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter), in rolls or in sheets, the following:		
	(1) Waxed paper		Netherlands U.K.
	(2) Gummed paper, in reels		Netherlands
	(3) Pressure-sensitive adhesive paper, including masking tape	401	Japan U.K. U.S.A.
	(4) Damp course and similar bitumen impregnated felt paper		Austria U.K.
	48.09 Hardboard		Belgium Finland Norway Sweden
	48.15 (1) Filter papers (excluding filter papers for use in chromotographic analysis), of a diameter exceeding 12 in. or of a size exceeding 12 in. square	401	U.K.
	(2) Pressure-sensitive adhesive paper, including masking tape	401	Japan U.K. U.S.A.
	48.20 Cones and tubes, of paper pulp, paper or paperboard (whether or not perforated or hardened)	300–399	Belgium
211.00	TEXTILES AND TEXTILE ARTICLES		
211.02	**Man-made fibres (continuous)**		
	51.04 Woven fabrics of man-made fibres (continuous), the following:		
	(1) Tyre cord fabric, of synthetic fibres	300–399	U.S.A.
	(2) Tyre cord fabric, of cellulosic fibres	300–399	U.S.A.
	(3) Other, of cellulosic fibres		Czech.
211.04	**Wool and other animal hair**		
	53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair, commonly known as hair canvas interlining	300–399	Czech.

I Item	II Tariff Heading and Description		III Rebate Items	IV Territories
	53.12	Woven fabrics of coarse animal hair (excluding horsehair), commonly known as haircanvas interlining	300–399	Czech.
	53.13	Woven fabrics of horsehair, commonly known as haircanvas interlining	300–399	Czech.
211.05	**Flax and ramie**			
	54.05	Woven fabrics of flax, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck	300–399 401	Czech. Poland
211.06	**Cotton**			
	55.02	Cotton linters		Congo (Leopoldville)
	55.05	Cotton yarn (excluding prepared sewing yarn) not put up for retail sale	300–399	Egypt Israel
	55.08	Terry towelling and similar terry fabrics, of cotton		Belgium Czech. E. Germ. Egypt Hong Kong Hungary Japan Netherlands Poland U.S.S.R.
	55.09	Other woven fabrics of cotton:		
		(1) Woven fabrics of cotton in a plain weave, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck, including belting duck	300–399 401	Czech. Poland
		(2) Unbleached fabrics of cotton (excluding fabrics in a plain, twill or sateen weave) of a weight per sq. yd. exceeding 5 oz.		Czech. E. Germ. Hungary Poland U.S.S.R.
		(3) Fabrics of cotton in a twill or sateen weave, dyed black, of a weight per sq. yd. not exceeding 4 oz. and of a f.o.b. price not exceeding 80c per lb.		Japan
		(4) Fabrics of a width not exceeding 33 in., whether plain or striped, specially designed for use as the distinctive traditional tribal dress of the Ovambo, Pondo, Shangaan, Tonga, Venda, Swazi or Zulu, of a f.o.b. price not exceeding 80c per lb.		Japan
		(5) Crepe fabrics, seersucker fabrics and fbrics with a permanent embossed finish, of a f.o.b. price not exceeding 80c per lb.		Japan
		(6) Glazed fabrics commonly used as window blind material, of a f.o.b. price not exceeding 80c per lb.		Japan
		(7) Fabrics (raised on one or on both sides) with a width of 50 in. or more, commonly used as bed-sheeting, with warp yarns of a resultant cotton count of 40's or coarser and weft yarns (single) of a cotton count of 16's or coarser, of which the total number of warp and weft yarns per sq. in., taken together, is 45 or more and the weight per sq. yd. is 3.5 oz. or more		Czech. E. Germ. Hungary Japan Poland U.S.S.R.
		(8) Tyre cord fabric of cotton		U.S.A.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
	(9) Printed woven fabrics of cotton (excluding indigo blue discharge print fabrics), of a f.o.b. price per lb. not exceeding 110c		Czech. E. Germ. Hungary Japan Poland
	(10) Figured fabrics, damask fabrics, broche fabrics, of cotton, of a f.o.b. price not exceeding 80c per lb.		Japan
	(11) Other unprinted woven fabrics of cotton, in a plain, twill or sateen weave and other unprinted non-figured fabrics		Czech. Hungary Japan Poland U.S.S.R.
	(12) Woven fabrics of cotton, in a twill or sateen weave, commonly known as denim		U.S.A.
211.07	**Man-made fibres (discontinuous)**		
	56.07 Woven fabrics of man-made fibres (discontinuous or waste), the following:		
	(1) Fabrics in a plain weave, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck	300–39 401	Czecyl Poland
	(2) Woven fabrics of man-made fibres (dis-continuous or waste), commonly known as haircanvas interlining	300–399	Czech.
	(3) Woven fabrics of cellulosic fibres (excluding canvas or duck and haircanvas interlining)	300–399	Czech.
211.09	**Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery**		
	58.01 Knotted pile carpets and carpeting		Czech. E. Germ. Hungary Poland U.S.S.R. Yugoslavia
	58.02 Carpets and carpeting		Czecg, E. Germ. Hungary Poland U.S.S.R. Yugoslavia
	58.04 Woven pile fabrics, the following:		
	(1) Commonly known as moquette, of cellulosic fibres		Czech.
	(2) Of cotton (excluding uncut or semi-cut moquette), of a f.o.b. price not exceeding 80c per lb.		Japan
	(3) Moquette (uncut or semi-cut) of cotton		Czech. E. Germ. Hungary Japan Poland U.S.S.R.
211.10	**Wadding and felt; twine, cordage, ropes and cables; special** fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use		

I Item		II Tariff Heading and Description	III Rebate Items	IV Territories
	59.01	Cotton wadding	401	E. Germ.
	59.02	Felt impregnated or coated with cellulose derivatives or other artificial plastic materials		E. Germ.
	59.03	Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with cellulose derivatives or other artificial plastic materials		E. Germ.
	59.08	Textile fabrics impregnated or coated with preparations of cellulose derivatives or other artificial plastic materials		E. Germ.
	59.12	Bandages, plasters and the like, containing zinc oxide; fracture bandages coated with plaster; the following: fracture bandages coated with plaster; the following: fracture bandages coated with plaster; the following:		
		(1) Adhesive bandages; plaster of Paris plasters	401	Denmark France U.K. W. Germ.
		(2) Adhesive plasters; plaster of Paris bandages	401	Denmark France U.K. U.S.A. W. Germ.
	59.14	Candlewick		Netherlands W. Germ.
	59.17	Filter cloths and discs, cut to size	401	U.K.
211.11		**Knitted and crocheted goods**		
	60.01	Knitted fabrics:		
		(1) Of cotton		Czech. E. Germ. Hungary Poland U.S.S.R.
		(2) Of cellulosic fibres, not containing wool or other animal hair		Italy
		(3) Of polyamide or polyester abres, not containing wool or other animal hair		U.S.A.
	60.03	(1) Stockings, socks and ankle-socks (excluding stockings, socks and ankle-socks for women and girls)		Austria Belgium Czech. E. Germ. France Hungary Italy Japan Netherlands Netherlands U.K. U.S.A. W. Germ.

I Item		II Tariff Heading and Description	III Rebate Items	IV Territories
		(2) *Stockings of synthetic fibres (continuous), for women*		Austria Austria Belgium Czech. E. Germ. France Hungary Ireland Italy Japan Netherlands U.K. U.K. U.S.A. W. Germ.
	60.05	Outer garments, knitted or crocheted, the following:		
		(1) For women		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.
		(2) Knitted swimwear, for men and boys		Hong Kong
	60.06	Rubberised gloves specially reinforced or designed for the protection of industrial workers	401	Canada Hong Kong U.K U.S.A.
211.12		**Articles of apparel and clothing accessories of textile fabric (excluding knitted or cocheted goods)**		
	61.01	Men's and boys' outer garments, the following:		
		(1) Woven swimwear		Hong Kong
		(2) Clothing of rubberised fabrics (excluding raincoats), ready made		Hong Kong
		(3) Clothing of fabrics impregnated or coated with oil or with artificial plastic material, ready made		Hong Kong
	61.02	Women's outer garments		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.

I Item		II Tariff Heading and Description	III Rebate Items	IV Territories
	61.03	Men's shirts		Korea
	61.04	Women's under garments		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.
	61.09	Corsets, corset-belts, suspender-belts, brassieres and other foundation garments, for women		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.
	61.11	Made up textile interlinings		Czech.
211.13		**Other made up textile articles**		
	62.02	Bed linen, table linen, toilet linen and kitchen linen, the following:		
		(1) Bedsheets commonly known as wintersheets		Czech. E. Germ. Hungary Poland U.S.S.R.
		(2) Bedsheets (excluding wintersheets) and pillow-cases	401	France
		(3) Terry towels		Belgium Czech. E. Germ. Hong Kong Hungary Japan Netherlands Poland U.S.S.R.
212.00		FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES		
212.01		**Footwear, gaiters and the like; parts of such articles**		
	64.02	Bedroom slippers with outersoles of leather or composition leather or of rubber or artificial plastic material		China
	64.03	Bedroom slippers with outersoles of cork		China
	64.04	Bedroom slippers with outersoles of other material		China

I Item		II Tariff Heading and Description	III Rebate Items	IV Territories
	64.05	Parts of footwear of any material (excluding metal), the following:		
		(1) Wooden heels for women's footwear		Denmark
		(2) Moulded stiffeners for footwear		U.K.
212.02		**Headgear and parts thereof**		
	65.03	Felt hats and other felt headgear, for women		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.
	65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, for women		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.
	65.05	Hats and other headgear (excluding untrimmed cloth hats and hairnets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), for women		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.
212.03		**Umbrellas and sunshades**		
	66.01	Garden umbrellas; beach umbrellas		Belgium
213.00		ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE		
213.01		**Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials**		

I Item		II Tariff Heading and Description	III Rebate Items	IV Territories
	68.04	Grinding wheels and the like (including sharpening, polishing, trueing and cutting wheels, heads, discs and points, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks), of agglomerated natural or artificial abrasives (including diamond grit)	401	Austria W. Germ.
	68.06	Natural or artificial abrasive powder or graim, on a base of woven fabric, of paper or other material, whether or not cut to shape, sewn or otherwise made up, bonded with glue (excluding emery and corundum)		U.K.
	68.13	Filter cloths or sheets, of asbestos	401	U.K.
	68.14	Brake linings of pressure or similarly moulded material		U.K. U.S.A.
213.02		**Ceramic products**		
	69.07	Unglazed tiles, setts, flags and the like, of ceramic, the following:		
		(1) Mosaic cubes	401	Italy
		(2) Wall tiles (excluding mosaic cubes)		Czech. E. Germ. W. Germ.
	69.08	Glazed tiles, setts, flags and the like, of ceramic, the following:		
		(1) Mosaic cubes	401	Italy
		(2) Wall tiles (excluding mosaic cubes)		Czech. E. Germ. W. Germ.
	69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and the like, the following:		
		(1) Water closet pans		Czech. E. Germ. Israel Netherlands Sweden
		(2) Wash basins	401	Netherlands Norway Sweden
	69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain		Japan
	69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery		Japan
213.03		**Glass and glassware**		
	70.05	Drawn or blown glass, plain clear		Czech.
	70.13	Cut, etched or engraved glassware		Hungary
	70.16	Mosaic cubes of glass	401	Italy
	70.17	Glass ampoules	401	E. Germ. W. Germ.
215.00		BASE METALS AND ARTICLES OF BASE METALS		
215.01		**Iron and steel and articles thereof**		

I Item		II Tariff Heading and Description	III Rebate Items	IV Territories
	73.18	Tubes and pipes, of wrought iron or steel, with an inside diameter not exceeding 6 in., of a kind commonly used for the supply of water, steam or gas	401	France Italy Luxembourg Netherlands Norway W. Germ.
	73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges):		
		(1) Of black malleable cast iron		Netherlands Sweden U.K. W. Germ.
		(2) Of galvanised malleable cast iron		Netherlands Sweden U.K. W. Germ.
	73.31	Nails, tackes, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, the following:		
		(1) Wire staples (not insulated)	401	Austria Sweden U.K. U.S.A. W. Germ.
		(2) Corrugated nails, whether or not cut to size	401	U.K.
		(3) Wire nails	401	Belgium
	73.32	Bolts and nuts (including bolt ends and screw studs) and screws (including screw hooks and screw rings), of iron or steel, the following:		
		(1) Bolts and nuts (including bolt ends and screw studs, but excluding those identifiable for use in aircraft)	401	Belgium France Italy Netherlands Sweden U.K. W. Germ.
		(2) Wood screws and roofing screws	401	Austria W. Germ.
	73.34	Hair clips		Denmark
	73.38	Baths of cast iron		Czech. Finland France W. Germ.
215.02		**Copper and articles thereof**		
	74.04	Wrought plates, sheets, strip and circles, of copper		Belgium Canada
	74.05	Copper foil		Belgium Canada
	74.08	Tube and pipe fittings, of brass, with an inside diameter not exceeding 2 in.		U.S.A.
	74.17	Parts of pressure stoves (liquid fuel type)		Sweden
	74.18	Chromium plated copper shower roses		W. Germ.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
215.03	**Aluminium and articles thereof**		
	76.03 Wrought plates, sheets and strip, of aluminium, the following:		
	(1) Flat plates or sheets containing, by weight, not more than 99.9 per cent. aluminium, of a width not exceeding 64 in. and of a thickness of 0.012 in. or more and not more than 0.125 in. (excluding products containing, by weight, more than — 0.5 per cent of copper, or 0.4 per cent of magnesium, or 1.0 per cent of silicon)	401	U.K.
	(2) Plates or sheets, with a corrugated or other profile configuration, containing, by weight, not more than 99.9 per cent of aluminium, of a length not exceeeing 12 ft. and a width not exceeding 30 in. (excluding products containing, by weight, more than — 0.5 per cent of copper, or 0.4 per cent of magnesium, or 1.0 per cent of silicon)	401	U.K.
	(3) Coiled (excluding foil stock), containing, by weight, not more than 99.9 per cent of aluminium, of a width not exceeding 33 in. and of a thickness not exceeding 0.125 in. (excluding products containing, by weight, more than — 0.5 per cent of copper, or 0.4 per cent of magnesium, or 1.0 per cent of silicon)	401	U.K.
	(4) Circles, containing, by weight, not more than 99.9 per cent of aluminium, of a diameter not exceeding 48 in. and of a thickness not exceeding 0.25 in. (excluding products containing, by weight, more than — 0.5 per cent of copper, or 0.4 per cent of magnesium, or 1.0 per cent of silicon)	401	U.K.
215.06	**Lead and articles thereof**		
	78.03 Wrought plates, sheets and strip, of lead		U.K.
215.08	**Tin and articles thereof**		
	80.01 Unwrought antifriction metal	401	U.K.
	80.02 Wrought bars and rods, of antifriction metal	401	U.K.
215.10	**Tools, implements, cutlery, spoons and forks, of base metal**		
	82.01 (1) Mattocks and picks	401	Austria China Czech. Hong Kong Hungary Poland W. Germ.
	(2) Matchets (including cane knives and corn knives)		Czech.
	(3) Grub hoes	401	Hungary

I Item	II Tariff Heading and Description		III Rebate Items	IV Territories
		(4) Forks	401	Austria Poland Spain U.K. W. Germ.
	82.04	Grease guns		U.S.A.
	82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools, the following:		
		(1) Drill bits for coal mining		U.K.
		(2) Drill bits of a diameter not exceeding 2 in.	401	Sweden
		(3) Taps of high speed steel of a size of 0.1875 in. or more	401	U.K.
		(4) Twist drills (excluding hollow core gun or jet drills, masonry drills and subland drills), drills (excluding rock drill bits and coal drill bits), reamers and milling cutters, of steel, of a diameter exceeding 1/16 in.	401	Australia Italy U.K.
	82.07	Tungsteen carbide tool-tips		U.K.
	82.14	Spoons, forks, fish-caters, butter-knives, ladles, and similar kitchen or tableware, the following:		
		(1) Kitchen tool sets		U.K.
		(2) Spoons and forks	401	Austria W. Germ.
215.11	**Miscellaneous articles of base metal**			
	83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like, the following:		
		(1) Castors and parts thereof		U.S.A.
		(2) Sliding door gear		U.K.
	83.05	Staples	401	Austria Sweden U.K. U.S.A. W. Germ.
	83.07	Hurricane lanterns of the wick type		Czech. E. Germ.
	83.13	Capsules of aluminium foil		Belgium Netherlands
	83.15	Welding electrodes		Netherlands
216.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF			
216.01	**Boilers, machinery and mechanical appliances; parts thereof**			
	84.06	Internal combustion piston engines, the following:		
		(1) Engine cylinder liners for tractor and other motor vehicle internal combustion piston eingines (excluding those for motor cycles)	401	Denmark
		(2) Pistons for motor vehicle internal combustion piston engines (including motor cyle and tractor internal combustion piston engines)	401	U.S.A.
	84.15	Household refrigerators; cabinets therefor		France Italy U.K.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
			U.S.A. W. Germ.
	84.20 Portable platform type scales of the steelyard type operated with loose weights, with a weighing capacity of not less than 500 lb. and not more than 2,100 lb.		U.K.
	84.22 Lifting jacks, hydraulic or mechanical, hand type, of a lifting capacity not exceeding 200,000 lb. (excluding trolley mounted garage jacks)	401	Sweden
	84.40 Domestic laundry washing machines		U.K.
216.02	**Electrical machinery and equipment; parts thereof**		
	85.01 Electrical generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors, the following:		
	(1) Motors, three-phase, 1 h.p. or more (excluding motors marked or identifiable as flame-proof or explosion-proof, submersible motors and a.c. commutator and synchronous motors)		Austria Belgium Sweden U.K. W. Germ.
	(2) Transformers rated at 5 kva. or more and not exceeding 2,500 kva., of a maximum working voltage of 37.5 kv.		Belgium
	(3) Potential and current transformers, being auxiliary equipment for distribution switchboards, for operation on systems having nominal voltages, between lines, from 1,000 to 11,000		U.K.
	(4) Chokes and ballasts, suitable for use with discharge lamps		Hong Kong Netherlands U.K. U.S.A.
	85.04 Lead acid cells or units (complete) totally enclosed 2 volt type, with a capacity from 5 to 150 ampere hours inclusive at a one hour rate of discharge, imported as stationary batteries (assembled or unassembled)	401	U.K.
	85.08 Sparking plugs (excluding those with platinum electrodes, with fully screened or shielded insulators with integral radio suppressors, with the electrodes and spark gap recessed within the body and those suitable for use solely or principally with tractors or aircraft)	317.03(1) 401	Canada France U.K. U.S.A. W. Germ.
	85.09 Pedal cycle dynamo type lighting equipment, whether or not in sets		Czech. U.K.
	85.12 Domestic electric bread toasters		E. Germ.
	85.19 Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits, the following:		
	(1) With a current rating not exceeding 15 amperes and for use with voltages of less than 500:		
	(a) Adaptors (with or without switches), with single or double bayonet cap with bayonet cap outlet	401	U.K.
	(b) Adaptors (3 pin), multiplug type	401	U.K.
	(c) Apparatus connectors of moulded material (without switches)	401	U.K.

I Item	II Tariff Heading and Description	III Rebate Items	IV *Territories*
	(d) Lamp holders (without switches), with bayonet cap:		
	(i) Of moulded material	401	U.K.
	(ii) Of brass		France
	(e) Plugs with round pins and plug sockets (flush type) for use therewith (excluding waterproof, weatherproof and flameproof types, those specialised for use with radio apparatus or telephones and those fitted with suppressors)	401	U.K.
	(f) Socket outlets (with switches), 3 pin type (excluding watertight, weatherproof and flameproof types), flush type or metal clad type	401	U.K.
	(g) Wall switches (with or without fuses), hand-operated, flush or surface mounted (excluding watertight, weatherproof and flameproof types and multigang switches); cover plates therefor	401	U.K.
	(h) Rotary multi-heat switches suitable for stoves and hotplates	401	U.K. W. Germ.
	(2) Air-break isolating switches (excluding metal clad interlocking type), manually operated, of moulded plastic or of porcelain, with current ratings not exceeding 200 amperes	401	U.K.
	(3) Distribution switchboards, complete or incomplete, assembled or unassembled, with or without circuit breakers and other auxiliary equipment, for operation on systems having nominal voltages, between lines, from 1,000 to 11,000		U.K.
85.20	Electric filament lamps and electric discharge lamps, the following:		
	(1) Torch filament lamps		Netherlands U.K. U.S.A.
	(2) *Motor* vehicle filament lamps		France Netherlands U.K. U.S.A. W. Germ.
	(3) Fluorescent lamps (excluding those with a nominal current consumption of 1,500 milliamperes, cold cathode type with a length of 69 in. or more and with a diameter not exceeding 1 in. and non-linear type)		U.K. U.S.A.
85.23	Telephone cable (excluding plastic insulated flexible cord and cable sheathed with aluminium)	401	W. Germ.
85.24	Carbon brushes, suitable for use solely or principally with motor vehicles	401	U.S.A. W. Germ.
85.26	Switch plate covers for wall switches	401	U.K.

I Item	II Tariff Heading and Description		III Rebate Items	IV Territories
217.00	VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT			
217.02	**Vehicles (excluding railway or tramway rolling-stock) and parts thereof**		307.03(1)	
	87.06	Motor vehicle radiators	401	Belgium Canada Italy Sweden U.K. U.S.A. W. Germ.
	87.12	Pedal cycle parts (excluding caliper brakes and parts thereof, free wheel assemblies and parts thereof, rubber blocks (pendal and brake), all types of rear hubs and controls therefor, chain sprockets and wheel rims)	309 399	Belgium China Czech. Hungary Japan Netherlands
220.00	MISCELLANEOUS MANUFACTURED ARTICLES			
220.03	**Brooms, brushes, feather dusters, poweder-puffs and sieves**			
	96.02	Brooms and brushes, the following:		
		(1) Toilet brushes		Hong Kong Italy
		(2) Brushes identifiable for use with agricultural machinery		U.S.A.
220.04	**Toys, games and sports requisites**			
	97.03	Toy balls		Czech. Poland
	97.06	Leather cases for soccer and rugby balls with or without bladders or laces		Hungary
220.05	**Miscellaneous manufactured articles**			
	98.01	Buttons of plastic		Italy
	98.02	Metal parts of slide fasteners		Czech.
	98.03	Ball point pens and pencils		U.S.A.
	98.05	Wood-cased blacklead and copying pencils	101	W. Germ.

PART 3

BOUNTY ANTI-DUMPING DUTIES

I Item	II Tariff Heading and Description		III Rebate Items	IV Territories
240.01	73.21	Electric power transmission line masts and structures including cross arms		Italy
	73.40	Stay fittings for electric power transmission lines		Italy

Schedule No. 3

INDUSTRIAL REBATES OF CUSTOMS DUTIES

NOTES:

1. The imported goods specified in Column II of this Schedule shall, subject to the provisions of section *seventy-five* and the regulations, be admitted for use in connection with the production or manufacture of goods in the industries specified, under rebate of customs duty to the extent stated in Column III of this Schedule.

2. Unless the context otherwise indicates, Notes Nos. I, IV, VI and VIII of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall *mutatis mutandis* apply to this Schedule.

3. (*a*) The following expressions shall, for the purposes of Column III of this Schedule, be construed as specified hereunder:

"Full duty"	relates to a rebate to the extent of the ordinary customs duty specified in and payable under any Column in any tariff heading or sub-heading in Part I of Schedule No. 1 in respect of any goods;
"Not exceeding the M.F.N. duty"	relates to a rebate to the extent of the ordinary customs duty specified in and payable under Column IV in any tariff heading or sub-heading in Part 1 of Schedule No. 1 in respect of any goods or if no rate of duty is specified in Column IV in such heading or sub-heading in respect of such goods, to the extent of the duty specified in Column III in such heading or sub-heading in respect of such goods;
"Not exceeding the preferential duty"	relates to a rebate to the extent of the ordinary customs duty specified in and payable under Column V in any tariff heading or sub-heading in Part 1 of Schedule No. 1 in respect of any goods or if no rate of duty is specified in Column V in such heading or sub-heading in respect of such goods, to the extent of the duty specified in Column IV in such heading or sub-heading in respect of such goods or if no rate of duty is specified in either Column V or Column IV in such heading or sub-heading in respect of such goods, to the extent of the duty specified in Column III in such heading or sub-heading in respect of such goods.
"%"	means per cent *ad valorem*.

(*b*) Any ordinary customs duty in respect of any goods referred to in paragraph (*a*) shall include, in each case, any ordinary customs duty specified in and payable under any tariff item or sub-item in Part 2 of Schedule No. 1 in respect of such goods and shall relate to the ordinary customs duty specified in Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof.

4. Unless the context otherwise indicates, the industries specified in this Schedule shall, subject to approval by the Director in each case, be deemed to include the production or manufacture of products not specifically mentioned in the name of such industry, provided such products are generally produced or manufactured in that industry from the same or similar basic raw materials as the products mentioned in such name.

5. Wherever the tariff heading or sub-heading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or sub-heading.

I Item	II Tariff Heading and Description	III Extent of Rebate
301.00	ANIMALS AND ANIMAL PRODUCTS	
301.01	**Industry: Fishing**	
	73.25 Wire rope	Full duty
301.02	**Industry: Dairy**	
	25.01 Common salt	Full duty
	39.02 Polyvinylidene chloride-acrylonitrile copolymer film, for packing cheese	Full duty
	39.07 Bags of regenerated cellulose film, for packing process cheese	Full duty
	55.09 Tubular fabric of cotton, for use as cheese cloth	Not exceeding the M.F.N. duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	76.04 Aluminium foil (coated or uncoated), with or without discardable backing, for packing cheese	Full duty
301.03	**Industry: Whaling**	
	36.01 Gunpowder	Full duty
	36.04 Percussion caps; gun and time fuses	Full duty
	59.04 Manila or hemp rope, of a circumference exceeding 3.5 in.	Full duty
	93.04 Harpoon guns; parts thereof	Full duty
	93.07 Empty shell cases; harpoons and parts thereof	Full duty
301.04	**Industry: Egg Powder**	
	38.19 Enzymic catalyst preparations	Full duty
302.00	VEGETABLE PRODUCTS	
302.01	**Industry: Agriculture and Forestry**	
	57.10 Woven fabrics of jute, for packing wattle bark	Full duty
302.02	**Industry: Grain Milling and Processing**	
	10.03 Barley, in such quantities and at such times as the Director may allow by specific permit, for the manufacture of malted barley	Full duty
	10.06 Rice in the grain, for the manufacture of polished rice:	
	(1) In the husk	Not exceeding 115c per 100 lb.
	(2) Husked, but not further worked	Not exceeding 80c per 100 lb.
303.00	ANIMAL AND VEGETABLE FAT AND OIL	
303.01	**Industry: Animal and Vegetable Fat and Oil**	
	12.01 Oil seeds and oleaginous fruit (excluding groundnuts, soya beans and sesame seed)	Full duty
	15.04 Raw fish liver oil and raw whale liver oil, in such quantities and at such times as the Director may allow by specific permit, for processing	Full duty
	15.07 (1) Vegetable oil (excluding boiled linseed oil and sunflower seed oil), for processing into paint or varnish oil	Full duty
	(2) Palm kernel and coconut oil, unrefined, in such quantities and at such times as the Director may allow by specific permit, for the manufacture of edible vegetable fats (excluding margarine) which contain not less than 90 per cent, by weight, of either refined palm kernel oil, or refined coconut oil, or both together	Full duty
	15.15 Unrefined (yellow) beeswax, for the manufacture of refined or bleached beeswax	Full duty
	27.07 Benzol	Full duty
	27.10 Petroleum ether; benzine	Full duty
	28.54 Hydrogen peroxide, for the manufacture of epoxidized vegetable oils	Full duty
	29.02 Tetrachloroethane; trichloroethylene	Full duty
	29.14 Formic acid, for the manufacture of epoxidized vegetable oils	Full duty
304.00	PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND TOBACCO	
304.01	**Industry: Meat, Fish and Sea Food Preparation**	
	20.02 Tomato paste, pulp and puree, in such quantities and at such times as the Director may allow by specific permit	Full duty
	48.16 Containers of imitation parchment, for lard	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	82.04	Fish can keys	Full duty
304.02	**Industry: Sugar Refining**		
	17.01	Unrefined sugar, in such quantities and at such times as the Director may allow by specific permit	Full duty
304.03	**Industry: Cocoa and Sugar Confectionery**		
	04.02	Whole milk powder, for the manufacture of chocolate	Full duty
	08.01	Coconut, desiccated, unsweetened	Not exceeding the M.F.N. duty
	15.07	Coconut oil for hydrogenation, for the manufacture of sugar confectionery (including sugar confectionery containing cocoa)	Full duty
	17.02	Golden syrup	Full duty
	17.03	Molasses	Full duty
	18.04	Cocoa butter	Full duty
	18.06	Sweetened food preparations containing cocoa (excluding chocolate), for the manufacture of chocolate	Full duty
	39.07	Small articles of a f.o.b. price per gross not exceeding R1, for Christmas stockings, Christmas crackers and surprise packets	Full duty
	48.16	Covers (pictorial or ornamented) without printed lettering, for confectionery boxes	Full duty
	48.21	Embossed plaques	Full duty
	71.16	Small articles of a f.o.b. price per gross not exceeding R1 and charms (excluding those of precious metal), for Christmas stockings, Christmas crackers and surprise packets	Full duty
	97.02	Dolls, for Christmas stockings, Christmas crackers and surprise packets	Full duty
	97.03	Toys, for Christmas stockings, Christmas crackers and surprise packets	Full duty
304.04	**Industry: Grain and Mill Products**		
	10.06	Rice, for the manufacture of breakfast foods	Full duty
304.05	**Industry: Baking**		
	08.01	Coconut, desiccated, unsweetened, for the manufacture of biscuits	Not exceeding the M.F.N. duty
	18.04	Cocoa butter, for the manufacture of biscuits	Full duty
304.06	**Industry: Fruit and Vegetable Canning and Preserving**		
	08.11	(1) Pulp, for the manufacture of blackberry, black-currant and raspberry jams, for export	Full duty
		(2) Cherries in brine or other preservative solutions, for the manufacture of fruit sald, fruit cocktails or glacé cherries	Full duty
	28.17	Sodium hydroxide (caustic soda)	Full duty
	29.16	Citric acid and tartaric acid	Not exceeding 190c per 100 lb.
304.07	**Industry: Food Preparation**		
	04.01	Electrodialised whey, for the manufacture of infants' food	Full duty
	04.02	Electrodialised whey, for the manufacture of infants' food	Full duty
	15.03	Oleo-oil, for the manufacture of infants' food	Full duty
	17.02	(1) Lactose, for the manufacture of infants' food	Not exceeding the M.F.N. duty
		(2) Dextrin powder (malted), for the manufacture of infants' food	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	20.02	Tomato paste and puree, in such quantities and at such times as the Director may allow by specific permit	Not exceeding 230c per 100 lb.
	29.24	Soy lecithin, for the manufacture of infants' food	Full duty
	29.38	Provitamins and vitamins, the following:	
		(1) Ascorbic acid, beta carotene, niacinamide, pyridoxin hydrochloride, riboflavin, thiamin hydrochloride, tocopheryl acetate, vitamin A palmitate and vitamin D (including mixtures thereof, whether or not containing vitamin D_2 or vitamin B_{12}), for the manufacture of infants' food	Full duty
		(2) Vitamin D_2 and vitamin B_{12}, mixed, for the manufacture of infants' food	Full duty
	70.10	Glass jars, for packing infants' food	Full duty
304.08	**Industry: Beverages, Spirits and Vinegar**		
	11.07	Malted barley, in such quantities and at such times as the Director may allow by specific permit, for the brewing of beer	Not exceeding the M.F.N. duty
	20.07	Lime juice, blackcurrant juice and raspberry juice, for the manufacture of beverages	Full duty
	27.10	Petroleum naphtha, for use as a denaturant	Full duty
	29.04	Methanol, for use as a denaturant	Full duty
	29.16	Citric and tartaric acid, for use in the manufacture of beverages with a basis of fruit juice	Not exceeding 190c per 100 lb.
	29.35	Pyridine, for use as a denaturant	Full duty
	38.09	Wood naphtha, for use as a denaturant	Full duty
304.09	**Industry: Tobacco**		
	24.01	(1) Tobacco, unmanufactured, for the manufacture of cigars	Not exceeding 25c per lb.
		(2) Flue-cured Virginia-type leaf-tobacco, unmanufactured, in such quantities and at such times as the Director may allow by specific permit	Full duty less 3c per lb.
	39.03	Tear-off ribbon of cellulose of a width not exceeding 0.25 in.	Full duty
	44.21	Boxes (of wood), for packing cigars for retail sale	Full duty
	48.15	Cigarette-tip paper, not gummed	Full duty
	76.04	Tear-off ribbon of aluminium foil combined with cellulose film, of a width not exceeding 0.25 in.	Full duty
304.10	**Industry: Animal Fodder**		
	28.10	Phosphoric acid	Full duty
	28.38	Ferrous sulphate	Full duty
305.00	MINERAL PRODUCTS		
305.01	**Industry: Mining**		
	15.00	Animal and vegetable fats and oils and their cleavage products, for use in the flotation process	Full duty
	27.07	Oils and other products of the distillation of high temperature coal tar; similar oils and products	Full duty
	27.10	Mineral oil, for use in the flotation process	Full duty
	29.04	4-Methylpentan-2-ol, for use in the flotation process	Full duty
	29.06	Cresylic acid, for use in the flotation process	Full duty
	29.31	Thiocarbanilide, for use in the flotation process	Full duty

I *Item*		II Tariff Heading and Description	III Extent of Rebate
	34.02	Petroleum sulphonate, for use in the flotation process	Full duty
	38.19	(1) Flocculants, for use in the extraction of uranium	Full duty
		(2) Reagents, for use in the flotation process	Full duty
	39.03	Methyl cellulose, for use as a flocculant in the extraction of uranium	Full duty
	44.05	Unmanufactured wood of coniferous species of which the f.o.b. price per cu. ft. plus insurance and freight does not exceed 90c, for use in mining	Not exceeding the preferential duty
	58.04	Corduroy, for the recovery of gold	Not exceeding the M.F.N. duty
	73.18	Light weight quick-coupling steel pipes	Not exceeding the preferential duty
305.02		**Industry: Petrol Refining**	
	27.10	Petroleum oil and oil obtained from bituminous minerals:	
		(1) Unrefined distillates of petroleum or shale oil, for mixing with crude mineral oil prior to refining	Full duty
		(2) Petroleum oils and oils obtained from bituminous minerals (crude), mixed with unrefined distillates, for the purpose of being refined	Full duty
		(3) Petrol and aviation spirit for mixing with spirits manufactured in the Republic and classified in tariff item 104.20 or with petrol and aviation spirit classified in tariff item 105.05.10 or 105.10.10	Full duty less 4583c
	29.04	Methanol, for use as a denaturant	Full duty
	29.35	Pyridine, for use as a denaturant	Full duty
305.03		**Industry: Petroleum, Coal and Allied Products**	
	15.05	Crude wool grease, for the manufacture of lubricants	Full duty
	27.10	(1) Mineral oil and oil obtained from bituminous minerals, for the manufacture of lubricating grease, and of cutting, tanning and textile oil	Full duty
		(2) Used mineral oil for refining:	
		(i) Of a value for duty purposes per gal. not exceeding 31¼c	Full duty less 8%
		(ii) Other	Full duty less 2½c per gal.
		(3) Petroleum oil (excluding topped crudes), partly refined, for the manufacture, in accordance with a formula approved by the Director, of rubber reclaiming oil	Full duty
	27.12	Petroleum jelly, for the manufacture of lubricating grease	Full duty
	28.28	Lithium hydroxide, for the manufacture of lubricating grease	Full duty
	34.02	Emulsifying compounds, for the manufacture of bituminous emulsions and tanning and textile oil	Full duty
	38.19	(1) Chemical reagents, for the manufacture of bituminous emulsions	Full duty
		(2) Clay gelling agents, for the manufacture of lubricants	Full duty
305.04		**Industry: Salt**	
	63.03	Bags of flax or sisal, for packing salt	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
306.00	CHEMICAL AND ALLIED INDUSTRIES	
306.01	**Industry: Chemicals and Chemical Compounds**	
	13.03 Poppy extract, for the manufacture of codeine, morphine and derivatives thereof	Full duty
	15.10 Stearine (crude stearic acid), for the manufacture of metal stearates	Full duty
	17.02 Glucose monohydrate, for the manufacture of gluconate	Full duty
	27.10 (1) Mineral oil, for the manufacture of chemical compounds (including reactor and tangential oil, for the manufacture of carbon black)	Full duty
	(2) Mineral oil, for the manufacture of dielectric oil	Full duty
	(3) Petroleum naphtha, for use as fuel in the manufacture of ammonia	Full duty less 1666c per 1000 gal
	(4) Technical white oil, forthe manufacture of organic peroxides	Full duty
	28.14 Phosphorus trichloride, for the manufacture of organic peroxides	Full duty
	28.17 Sodium hydroxide (caustic soda), for the manufacture of tungsten carbide	Full duty
	28.28 Hydrazine hydrate, for the manufacture of isonicotinic acid hydrazide	Full duty
	28.33 Potassium bromide, for the manufacture of gluconate	Full duty
	28.35 Iron sulphide, for the manufacture of acids	Full duty
	28.47 Potassium vanadate, for the manufacture of acids	Full duty
	28.54 Hydrogen peroxide, for the manufacture of organic peroxides	Full duty
	29.01 Polyethyl benzene, for the manufacture of styrene and butadiene	Full duty
	29.02 Decyl bromide, octyl bromide and benzyl chloride, for the manufacture of quaternary ammonium compounds	Full duty
	29.04 (1) Methanol, for the manufacture of formaldehyde and trimethoxy butane	Full duty
	(2) Heptyl, octyl, nonyl and decyl alcohols, for the manufacture of higher alcohol phthalates	Full duty
	(3) D-1, threo-1-p-nitrophenyl-2-acetylamino-1 3-propanediol and L-1-p-nitrophenyl-2-amino-1-3-propanediol, for the manufacture of chloramphenicol and esters thereof	Full duty
	(4) T-butyl alcohol, for the manufacture of organic peroxides	Full duty
	29.06 (1) Tertiary butyl catechol, for the manufacture of styrene and butadiene	Full duty
	(2) Phenol, for the manufacture of phenolphthalein	Full duty
	29.13 Cyclohexanone, for the manufacture of organic peroxides	Full duty
	29.14 (1) Acetic acid anhydride, for the manufacture of chemicals of pharmaceutical grade	Full duty
	(2) Methyl dichloroacetate and palmitoyl chloride, for the manufacture of chloramphenicol and esters thereof	Full duty
	(3) Ethyl monochloroacetate, for the manufacture of nitrofurantoin	Full duty
	(4) Monocarboxylic acid, for the manufacture of organic peroxides	Full duty
	(5) Benzoyl chloride, for the manufacture of organic peroxides	Full duty
	29.16 Salicylic acid (technical grade), for the manufacture of methyl salicylate and pharmaceutical grade salicylic acid and acetylsalicylic acid	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	29.20	Diethyl carbonate, for the manufacture of fura olidone	Full duty
	29.22	(1) Diphenylamine, for the manufacture of phenothiazine	Full duty
		(2) Tertiary amines and mixtures thereof, for the manufacture of quaternary ammonium compounds	Full duty
	29.23	(1) Amino-phenol, for the manufacture of acetamino-phenol	Full duty
		(2) Phenetidine, for the manufacture of phenacetin	Full duty
		(3) Amino-oxazolidone, for the manufacture of furazolidone	Full duty
	29.25	Aminohydantoin sulphate, for the manufacture of nitrofurantoin	Full duty
	29.27	Acetonitrile, for the manufacture of styrene and butadiene	Full duty
	29.29	(1) Acetone semicarbazone, for the manufacture of nitrofurazone and nitrofurantoin	Full duty
		(2) B-hydroxyethylhydrazine, for the manufacture of furazolidone	Full duty
	29.35	(1) 5-Nitrofurfuraldehyde diacetate, for the manufacture of furazolidone, nitrofurazone and nitrofurantoin	Full duty
		(2) 4-Cyanopyridine, for the manufacture of isonicotinic acid hydrazide	Full duty
		(3) Pyrazinoic acid, for the manufacture of pyrazinamide	Full duty
	29.36	P-toluenesulphonylmethylurethane, for the manufacture of tolbutamide powder	Full duty
	29.45	Sodium methoxide, for the manufacture of furazolidone and nitrofurantoin	Full duty
	38.19	Naphthenic acid, for the manufacture of metallic naphthanates	Full duty
	39.03	Methylcellulose, for the manufacture of flocculants	Full duty
	69.08	Acid resisting tiles, slabs and sections, for the manufacture of acids	Full duty
	71.14	Gauze of silver wire, for use in the manufacture of formalin	Full duty
	73.18	Acid resisting steel pipes, for the manufacture of acids	Full duty
	78.05	Tellurium-lead pipes, for the manufacture of acids	Full duty
306.02	**Industry: Pharmaceutical Preparations**		
	28.00	Inorganic chemicals, for use as active ingredients in the preparation of stock remedies	Full duty
	29.00	Organic chemicals, for use as active ingredients in the preparation of stock remedies	Full duty
	39.07	Plastic caps for collapsible containers of aluminium, for packing toothpaste, shaving cream and toilet preparations	Full duty
	76.10	Collapsible containers of aluminium, for packing toothpaste, shaving cream and toilet preparations	Full duty
	83.13	Caps of base metal for collapsible containers of aluminium, for packing toothpaste, shaving cream and toilet preparations	Full duty
306.03	**Industry: Surgical Dressings and Medicated Plasters**		
	15.05	Lanolin	Full duty
	27.10	Petroleum spirit	Full duty
	29.02	Dichloromethane (methylene chloride)	Full duty
	29.24	Domiphen bromide	Full duty
	34.02	Cetrimide	Full duty
	39.02	Polyvinyl film	Full duty
	39.07	Cruciform supports of artificial plastic material	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	59.12	Adhesive plasters, for the manufacture of products for the treatment of foot ailments	Full duty less 17½%
306.04	**Industry: Colour, Paint, Varnish and Allied Products**		
	15.05	Crude wool grease, for the manufacture of sheepmarking oil	Full duty
	15.07	Linseed oil and other drying oil (excluding castor oil and sunflower seed oil)	Full duty
	15.08	Linseed oil, boiled	Full duty
	25.27	Talc	Full duty
	27.07	Hydrocarbon solvents	Full duty
	27.10	Hydrocarbon solvents	Full duty
	28.00	Zinc compounds (excluding zinc oxide and zinc chromate) and barium compounds (excluding barium chromate), in the dry state, for the manufacture of paint	Full duty
	22.28	Molybdenum trioxide, for the manufacture of chrome pigments	Full duty
	28.38	Iron sulphate, for colouring distemper; cobalt sulphate, for the manufacture of paint driers	Full duty
	28.42	White lead, dry or mixed with water	Full duty
	28.45	Magnesium silicate, for the manufacture of paint	Full duty
	28.47	Molybdates (ammonium and sodium), for the manufacture of chrome pigments	Full duty
	29.01	Methylstyrene (vinyl toluene); hydrocarbon solvents	Full duty
	29.02	Methylene chloride	Full duty
	29.03	Nitrobenzene (mirbane oil)	Full duty
	29.14	Monoacids and their derivatives:	
		(1) Acetic acid, for the manufacture of roller composition, anti-rust coatings, paint, pigments and colours	Full duty less 20%
		(2) Methyl cellosolve acetate; aluminium stearate; zinc stearate	Full duty
		(3) 2-Ethylhexoic acid, for the manufacture of paint driers	Full duty
	29.19	Trixylyl phosphate	Full duty
	29.24	Lecithins	Full duty
	34.02	Organic surface-active agents and surface-active preparations, for use as grinding aids	Full duty
	38.19	(1) Naphthenic acid and mixtures of isononanoic, isodecanoic and iso-octanoic acids, for the manufacture of paint driers	Full duty
		(2) Prepared grinding aids	Full duty
	39.03	Celluloid flakes, ethylcellulose, methylcellulose, cellulose acetate-butyrate	Full duty
	39.05	Chlorinated rubber, for the manufacture of paint	Full duty
	73.40	Steel clips, for paint container lids	10%
306.05	**Industry: Ink**		
	13.01	Gall-nuts	Full duty
	15.08	Varnishes (including litho varnish)	Full duty
	27.07	Xylol (xylene)	Full duty
	27.10	Mineral lubricating oil (including base oils therefor)	Full duty
	28.38	Iron sulphate	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	29.14	Acetic acid	Full duty less 20%
	29.16	Gallic acid	Not exceeding the M.F.N. duty
	32.02	Tannic acid; gall-nut tannin	Full duty
	32.07	Carbon black dispersion and other colouring matter (excluding dry pigments with a basis of chrome oxide green, zinc chromate, lead chromate, barium chromate or strontium chromate)	Full duty
	32.09	Varnish and lacquer paint	Full duty
	38.12	Prepared mordants	Full duty
306.06	**Industry: Soap, Detergents and Candles**		
	15.07	Soya bean oil; olive oil; mirbane oil; linseed oil	Full duty
	15.10	Fatty acids of mafurra, soya bean or cotton seed oils	Full dutty
	27.07	Solvent naphtha	Full duty
	27.13	Montan wax	Full duty
	2840	Sodium tripolyphosphates	Full duty
306.07	**Industry: Polish and Cream**		
	15.07	Rape seed oil; linseed oil	Full duty
	15.15	Beeswax and other insect waxes	Full duty
	15.16	Vegetable waxes	Full duty
	27.07	Coal tar naphtha	Full duty
	27.10	Technical white oil	Full duty
	27.13	Mineral waxes	Full duty
	34.04	Prepared waxes, not umulsified or containing solvents	Full duty
306.08	**Industry: Explosives and Pyrotechnical Goods**		
	15.11	Glycerol (distilled)	Full duty
	27.12	Petroleum jelly	Full duty
	28.32	Potassium perchlorate	Full duty
	28.57	Sodium azide	Full duty
	29.06	Resorcinol	Full duty
	29.15	Ammonium oxalate	Full duty
	29.22	Dimethylaniline	Full duty
	29.25	Diethyldiphenylurea	Full duty
	36.01	Gunpowder	Full duty
	39.03	Nitrocellulose (plasticised), for the manufacture of igniter cord	Full duty
	40.06	Rubber compounds, for the manufacture of safety fuse	Full duty
	48.01	Paper, for the manufacture of paper bags for packing explosives and for the manufacture of explosive cartridges	Full duty
	55.03	Cotton waste, for the manufacture of cordite	Full duty
	57.06	Jute yarn, for the manufacture of safety fuse	Full duty
	57.08	Paper yarn, for the manufacture of igniter cord	Full duty
306.09	**Industry: Disinfectants, Insecticides, Fungicides, Weed-killers and Allied Products**		
	15.05	Crude wool grease	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	15.07	Linseed oil	Full duty
	15.10	Fatty acids	Not exceeding the M.F.N. duty
	27.07	Toluol, for the manufacture of D.D.T. formulations; chlorcresol, cresylic acid, carbolic acid and high boiling point tar acid	Full duty
	27.10	Mineral oils (excluding petrol or kerosene oil)	Full duty
	27.12	Petroleum jelly	Full duty
	28.00	Chemically defined inorganic compounds, for use as active ingredients in the manufacture of preparations used chiefly as agricultural pesticides	Full duty
	28.01	Iodine	Full duty
	28.04	Red phosphorous	Full duty
	28.38	Iron sulphate	Full duty
	29.00	Chemically defined organic compounds (excluding D.D.T.), for use as active ingredients in the manufacture of preparations used chiefly as agricultural pesticides	Full duty
	29.02	Chlorinated camphene, chlordane, heptachlor, trichloroethylene	Full duty
	29.03	Nitrobenzene (mirbane oil)	Full duty
	29.06	Beta naphthol	Full duty
	29.14	Monoacids:	
		(1) Benzoic acid	Not exceeding the M.F.N. duty
		(2) Acetic acid	Full duty less 20%
	29.15	Naphthalic acid	Not exceeding the M.F.N. duty
	29.16	Phenoxy acetic acid and its derivatives, excluding butanol esters (normal or mixed) and pentanol esters	Full duty
	29.22	Orthotoluidine	Full duty
	29.36	N, N-di-n butyl-p-chlorobenzene sulphonamide	Full duty
306.10	**Industry: Chemical Preparations**		
	11.08	Starch (excluding maize, corn or rice starch), not dextrinised, for the manufacture of adhesives	Full duty
	15.07	Linseed oil, for the manufacture of fatty acids	Full duty
	27.07	Hydrocarbon solvents, for the manufacture of composite solvents in accordance with a formula approved by the Secretary	Full duty
	27.10	Hydrocarbon solvents, for the manufacture of composite solvents in accordance with a formular approved by the Secretary	Full duty
	28.48	Zinc ammonium chloride, for the manufacture of soldering fluxes	Full duty
	29.00	Glycols and other organic chemicals, for the manufacture of brake fluids	Full duty
	29.01	Hydrocarbon solvents, for the manufacture of composite solvents in accordance with a formular approved by the Secretary	Full duty
	29.02	Methylene chloride, for the manufacture of composite solvents and paint strippers	Full duty
	29.14	Methyl cellosolve acetate, for the manufacture of composite solvents and paint strippers	Full duty
	29.15	Adipic acid, for the manufacture of plasticisers	Not exceeding the M.F.N. duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	29.21	Triphenyl phosphite, for the manufacture of plasticisers	Full duty
	29.23	Ethanolamine (mono), for the manufacture of flocculants	Full duty
	35.04	Peptones, for the preparation of culture media for micro-organisms	Full duty
	38.06	Sulphite lye, for the manufacture of tanning substances	Full duty
	38.19	Mixtures of glycols or of other hydrocarbons, for the manufacture of brake fluids	Full duty
	39.03	Ethylcellulose, methylcellulose and cellulose acetatebutyrate, for the manufacture of composite solvents and paint strippers	Full duty
306.11	**Industry: Photographic Goods**		
	11.08	Starch, for the manufacture of sensitised paper	Full duty
	37.08	Sensitising agents and developers, for the manufacture of sensitised paper	Full duty
	48.01	Bleached woodfree sulphite paper, for the manufacture of sensitised paper	Full duty
	59.07	Tracing cloth, for the manufacture of sensitised cloth	Full duty
	59.12	Impregnated or coated fabrics, for the manufacture of sensitised cloth	Full duty
306.12	**Industry: Textile Auxiliaries**		
	15.07	Japan wax (sumach wax)	Full duty
	28.10	Phosphoric acid	Full duty
	28.30	Ammonium chloride; zirconium oxychloride	Full duty
	29.01	Dodecylbenzene	Full duty
	29.02	Dodecylbedzylchloride	Full duty
	29.03	Dodecylbenzene-sulphonic acid	Full duty
	29.04	Isopropyl alcohol: isobutyl alcohol	Full duty
	29.05	Methylcyclohexanol; cyclohexanol	Full duty
	29.08	Polyglycol ethers	Full duty
	29.11	Glyoxal in aqueous solution	Full duty
	29.14	Formic acid; aluminium triformate; pentachlorophenol fatty acid esters	Full duty
	29.19	Phosphoric esters	Full duty
	29.22	Diethylenetriamine; aliphatic alkylamine C6-C18	Full duty
	29.23	Triethanolamine	Full duty
	29.35	Melamine; ethyleneurea; propyleneurea (tetrahydropyrimidone)	Full duty
	29.40	Enzymes	Full duty
	34.02	Alkylsulphonates; alkylarylsulphonates	Full duty
	38.19	Polyethelene glycol emulsifiers	Full duty
306.13	**Industry: Fertilizers**		
	29.23	Di-isopropanolamine	Full duty
	29.35	Tetrahydrothiophen dioxide	Full duty
307.00	ARTIFICIAL PLASTICS AND RUBBER GOODS		
307.01	**Industry: Synthetic Resins and Artificial Plastics**		
	13.03	Cashew nutshell liquid	Full duty
	15.07	Linseed oil; oiticica oil; soya bean oil; tung oil	Full duty
	15.10	Fatty acids of linseed, oiticica or soya bean oils; stearine (crude stearic acid)	Not exceeding the M.F.N. duty
	15.11	Glycerol	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	15.15	Beeswax	Full duty
	15.16	Candelilla wax	Full duty
	27.07	Toluol; xylenol; naphtha; phenol and cresol; cresylic acid, xylol (xylene)	Full duty
	28.18	Magnesium oxide	Full duty
	28.38	Cobalt sulphate	Full duty
	28.56	Calcium carbide, in such quantities and at such times as the Director may allow by specific permit, for the manufacture of polyvinyl chloride	Full duty
	29.01	Xylene; toluene	Full duty
	29.03	Nitrobenzene (mirbane oil)	Full duty
	29.04	Propylene glycol (propanediol); di-or tripentaerythritol	Full duty
	29.05	Cyclohexanol	Full duty
	29.06	Cresol; phenol; xylenol; cresylic acid	Full duty
	29.11	Formaldehyde; paraformaldehyde	Full duty
	29.13	Cyclohexanone	Full duty
	29.14	(1) Acetic acid anhydride; calcium acetate	Full duty
		(2) Aluminium stearate	Full duty
		(3) Methacrylic acid; esters of acrylic and methacrylic acids (for example, butyl methacrylate, methyl methacrylate, ethyl acrylate)	Full duty
		(4) Butyl tin laurate	Full duty
		(5) Benzoyl peroxide	Full duty
		(6) Monochloroacetic acid and sodium monochloroacetate, for the manufacture of sodium carboxymethylcellulose	Full duty
	29.15	Dibutyl glycol phthalate; dibutyl maleate; maleic anhydride; fumaric acid	Full duty
	29.19	Tributyl phosphate, triphenyl phosphate and other phosphoric esters suitable for use as plasticisers	Full duty
	29.21	Triphenyl phosphite	Full duty
	29.22	Aniline; amine catalysts, for the manufacture of foam plastic	Full duty
	29.23	Triethanolamine	Full duty
	29.26	Hexamine	Full duty
	29.30	Isocyanates and prepolymers thereof, for the manufacture of foam plastic	Full duty
	29.35	Melamine	Full duty
	34.02	Alkyl polyglycol ether	Full duty
	38.19	Prepared anti-oxidants	Full duty
	39.01	Melamine formaldehyde, for the manufacture of decorative plastic laminates; ployester resins, for the manufacture of foam plastic	Full duty
	39.02	(1) Polyvinyl chloride, in bulk form, for the manufacture of film or sheet (excluding sheet suitable for use as floor covering)	Full duty
		(2) Polyvinyl chloride compound, for the manufacture of rigid pipes and fittings therefor and rigid profile shapes	Full duty
		(3) Expandable styrene polymer in granules and similar bulk forms, for the manufacture of extruded packing material for food and fruit	Full duty including anti-dumping duty

I Item		II Tariff Heading and Description	III Extent of Rebate
		(4) Ethylene polymers and copolymers with a specific gravity not exceeding 0.940, liquid or pasty and in blocks, lumps, powders and similar bulk forms, for the manufacture of pipes	Full duty
		(5) Artificial plastic materials (in sheets or rolls), for the manufacture of chemically impregnated materials incorporating an ultra-violet barrier	Full duty
	39.03	Hydroxyethylcellulose	Full duty
	40.02	Polybutadiene-styrene, for the manufacture of pressure-sensitive tape	Full duty
	48.07	Decorative paper, for the manufacture of decorative plastic laminates	Full duty
	70.06	Polished plate glass, exceeding 10 sq. ft. per sheet, for use in the moulding of acrylic sheets or plates	Not exceeding the preferential duty
	70.08	Safety glass, for use in the moulding of acrylic sheets or plates	Full duty
	70.20	Glass fibre mat of a weight per sq. ft. not exceeding 0.25 oz., for the manufacture of plastic mouldings	Full duty
307.02	**Industry: Plastic Moulding Powders or Pastes**		
	15.00	Animal and vegetable oils (excluding epoxydised vegetable oils) and their cleavage products, for use as plasticisers	Full duty
	15.08	Epoxydised vegetable oils, for use as plasticisers	Full duty less 10%
	29.00	Dinonyl phthalate, didecyl phthalate and di-iso-decyl phthalate; other chemically defined phthalates excluding heptyl and nonyl alcohols	Full duty
	29.16	Lead salicylate	Full duty
	29.19	Tributyl phosphate, triphenyl phosphate and other phosphoric esters suitable for use as plasticisers	Full duty
	38.10	Sulphate pitch and rosin pitch, for use as plasticisers	Full duty
	38.19	Prepared plasticisers (excluding chlorinated paraffin plasticisers)	Full duty
307.03	**Industry: Moulded Plastic Goods**		
	39.01	Aminoplast and phenoplast moulding powders	Full duty
	39.02	(1) Artificial plastic polymer or copolymer moulding powers (excluding styrene polymers and copolymers, ethylene polymers and copolymers and polyvinyl chloride)	Full duty
		(2) Styrene polymer in blocks, lumps, powders and similar bulk forms for the manufacture of packing material for apples	Full duty
		(3) Ethylene polymers and copolymers with a specific gravity not exceeding 0.940, liquid or pasty and in blocks, lumps, powders and similar bulk forms, for the manufacture of moulded plastic goods (excluding goods manufactured according to the injection moulding process)	Full duty
		(4) Polyvinyl chloride in blocks, lumps, powders and similar bulk forms, for the manufacture of bottles, cans and similar containers according to the blow moulding process	Full duty
	39.03	Regenerated cellulose, cellulose nitrate and cellulose acetate moulding powders	Full duty
	83.02	Base metal fittings, for the manufacture of plastic handles for travel goods	Full duty
307.04	**Industry: Plastic Goods of Plate, Sheet, Strip or Film**		
	39.00	(1) Artificial plastic film, sheet or strip (excluding film, sheet or strip of polyvinyl chloride, polyacrylic and polymethacrylic derivatives and acrylomethacrylic copolymers)	Full duty

I Item	II Tariff Heading and Description			III Extent of Rebate
		(2)	Tubing, valves and adaptors, of artificial plastic material, for the manufacture of inflatable articles	Full duty
	39.02	(1)	Polyvinyl chloride film, sheet or strip:	
			(i) Of a thickness exceeding 0.05 in., or of glass clear grade	Full duty
			(ii) Laminated, for the manufacture of inflatable articles and fumigation sheets	Full duty
			(iii) Printed, for the manufacture of women's or girls' clothing	Full duty
			(iv) Unprinted of a thickness not exceeding 0.003 in., or printed, for the manufacture of bibs, aprons and pilchers, for infants	Full duty
			(v) For the manufacture of box fillers, for packing confectionery	Full duty
			(vi) Unplasticised, for the manufacture of bottles and similar containers	Full duty
			(vii) Printed, not laminated, for the manufacture of laminated sheets suitable for the covering of floors, walls, table-tops and the like	Full duty
		(2)	Methyl methacrylate plate or sheet with a pearlised finish, for the manufacture of domestic ware	Full duty
	39.03		Film, sheet or strip, of cellulose or cellulose derivatives	Full duty
	84.61		Valves and adaptors, of base metal, for the manufacture of inflatable articles	Full duty
307.05	**Industry: Fabricated Plastic Goods**			
	39.00	(1)	Sponge or foam plastic material, for the manufacture of shoulder pads	Not exceeding 10%
		(2)	Metallised plastic tape or strip, for the manufacture of metallised plastic profile shapes	Full duty
	39.02		Polymer or copolymer thermoplastic materials in bars, blocks, rods, slabs or tubes (excluding polyvinyl chloride tubes)	Full duty
	39.03	(1)	Bars, blocks, rods, slabs or tubes, of cellulose or cellulose derivatives	Full duty
		(2)	Cellulose acetate-butyrate, for the manufacture of metallised plastic profile shapes	Full duty
	76.04		Aluminium foil containing, by weight, more than 0.9 per cent of manganese, printed or unprinted, lacquered on both sides, of a thickness exceeding 0.045 mm. but not exceeding 0.15 mm., for the manufacture of metallised plastic profile shapes	Full duty
307.06	**Industry: Plastic Adhesives**			
	39.03		Waste film and plasticised cellulose nitrate, for the manufacture of adhesives	Full duty
307.07	**Industry: Synthetic Rubber**			
	15.10		Fatty acids	Not exceeding the M.F.N. duty
	27.10		Mineral oil	Full duty
	27.13		Mineral waxes	Full duty
	28.00		Inorganic chemicals, for use as anti-oxidants	Full duty
	28.36		Sodium formaldehydesulphoxylate: sodium dithionite	Full duty
	28.40		Tripotassium phosphate	Full duty
	29.00		Organic chemicals, for use as anti-oxidants	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	29.01	Butadiene; styrene	Full duty
	29.04	Propanediol	Full duty
	29.06	Paratertiary butyl catechol	Full duty
	29.08	Di-isopropylbenzene hydro-peroxide; para-methoxy phenol	Full duty
	29.23	Ethylenediamine tetra acetic acid	Full duty
	29.31	Sodium dimethyl dithiocarbamate; tertiary dodecyl mercaptan	Full duty
	34.01	Sodium or potassium soap of rosin or of tall oil	Full duty
	34.02	Alkylarylsulphonate surface-active agent	Full duty
	34.04	Artificial waxes	Full duty
	35.03	Glue (animal or fish)	Full duty
	38.19	Mixed rosins and fatty acids; anti-foam agents; prepared anti-oxidants	Full duty
	39.00	Organic chemicals, for use as anti-oxidants	Full duty
307.08	**Industry: Rubber products**		
	25.19	Calcined magnesite	Full duty
	25.27	French chalk (talc)	Full duty
	27.06	Tar	Full duty
	27.07	Hydrocarbon solvents, for rubber, mineral oil	Full duty
	27.08	Pitch	Full duty
	27.10	Hydrocarbon solvents (excluding petrol), for rubber; mineral oil, for compounding with rubber	Full duty
	27.12	Petroleum jelly	Full duty
	27.13	Mineral waxes, for use as anti-oxidants	Full duty
	27.15	Bitumen and asphalt, natural	Full duty
	29.00	Organic chemicals, for use as anti-oxidants, accelerators or as solvents for rubber	Full duty
	29.14	Zinc stearate	Full duty
	29.21	Ethylene polysulphite	Full duty
	34.04	Artificial waxes for use as anti-oxidants	Full duty
	38.09	Wood tar	Full duty
	38.15	Prepared rubber vulcanisation accelerators	Full duty
	38.19	Prepared anti-oxidants; prepared rubber reclaiming agents	Full duty
	40.01	Crepe rubber, for the manufacture of body protection devices for mine workers and first aid equipment for use on mines	Full duty
	40.14	Rubber labels	Full duty
	40.15	Ebonite dust	Full duty
	51.01	Yarn of man-made fibres (continuous) (excluding yarn of polyamide and polyester fibres), for covering rubber thread	Not exceeding 5%
	51.04	Tyre cord fabric of cellulosic fibres	Not exceeding 20%
	53.11	Woven melton fabrics	Not exceeding the M.F.N. duty
	55.05	Cotton yarns, for covering rubber thread	Not exceeding the M.F.N. duty
	56.05	Yarn of man-made fibres (discontinuous or waste), for covering rubber thread	Not exceeding the M.F.N. duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	57.10	Woven fabrics of jute	Full duty
	58.05	Woven webbing	Not exceeding the M.F.N. duty
	83.09	Buckles, for the manufacture of body protection devices of rubber, for mine workers	Full duty
	84.61	Valves and parts, for inner tubes	Full duty
307.09	**Industry: Can Sealing and Bottle Cap lining Preparations**		
	28.45	Magnesium silicate	Full duty
	29.14	Benzoic acid	Full duty
	29.16	Hydroxybenzoic acid	Full duty
	34.02	Ammonium salt of dibutyl naphthalene sulphonic acid	Full duty
	38.08	Zinc resinate	Full duty
	38.15	Prepared rubber vulcanisation accelerators	Full duty
	38.19	Anti-oxidising agents	Full duty
	39.02	Polyvinyl chloride	Full duty
	39.03	Methylcellulose	Full duty
	39.06	Ammonium alginate	Full duty
	40.06	Rubber latex	Full duty
307.10	**Industry: Synthetic Rubber Latex**		
	28.19	Zinc oxide	Full duty
	28.28	Hydroxyammonium sulphate	Full duty
	28.38	Potassium persulphate	Full duty
	28.40	Tetrasodium pyrophosphate	Full duty
	29.14	Methacrylic acid; methylmethacrylate	Full duty
	29.15	Fumaric acid; itaconic acid	Full duty
	29.23	Trisodiumhydroxyethyl ethylenediamine triacetate	Full duty
	29.27	Acrylonitrile	Full duty
	29.31	Normal dodecyl mercaptan	Full duty
	34.02	Organic surface-active agents	Full duty
	38.19	Preparations containing 1, 2-benzisothiazalone as active ingredient	Full duty
308.00	LEATHER GOODS, FURSKINS, TRAVEL GOODS AND ALLIED GOODS		
308.01	**Industry: Leather Tanning and Finishing**		
	13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning	Full duty
	15.05	Wool grease	Full duty
	15.06	Animal oil and fat	Full duty
	15.07	Vegetable oil (excluding castor oil)	Full duty
	15.09	Degras	Full duty
	27.10	Mineral oil	Full duty
	27.12	Petroleum jelly	Full duty
	27.13	Mineral waxes	Full duty
	28.00	Inorganic chemicals (excluding magnesium silicate (talc) and sodium hydroxide (caustic soda))	Full duty
	29.00	Organic chemicals (excluding acetic acid, acetone and butyl alcohol)	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	29.14	Acetic acid	Full duty less 20%
	32.01	Tanning extracts of vegetable origin	Full duty
	32.02	Tannings, gall-nut tannin and its derivatives	Full duty
	32.03	Synthetic tanning substances; artificial bates for pretanning	Full duty
	32.06	Colour lakes	Full duty
	32.07	Dry pigments	Full duty
	32.09	(1) Water pigments of a kind used for finishing leather; pigments in linseed oil or other paint or enamel media	Full duty
		(2) Leather finishing solutions containing plasticised polyvinyl chloride in organic solvents, whether or not containing pigments suitable for tinting purposes	Full duty
	32.09	Water pigments of a kind used for finishing leather; pigments in linseed oil or other paint or enamel media	Full duty
	34.01	Soap	Full duty
	34.02	Organic surface-active agents; surface-active preparations	Full duty
	34.03	Lubricating preparations containing less than 70 per cent by weight of mineral oil	Full duty
	34.04	Prepared waxes	Full duty
	38.11	Fungicides	Full duty
	38.12	Prepared glazings, prepared dressings and prepared mordants	Full duty
	38.18	Composite solvents (excluding cellulose thinners)	Full duty
	38.19	Chemical products and preparations of the chemical and allied industries; residual products of the chemical and allied industries	Full duty
308.02	**Industry: Harness, Saddlery, Travel Goods and Similar Goods (Including Belts)**		
	38.12	Prepared leather dressings (excluding paint or lacquer)	Full duty
	39.02	Acrylonitrile-butadiene-styrene plates and sheets, for the manufacture of travel goods	Full duty
	39.03	Celluloid sheets, for the manufacture of fancy leather goods and handbags; vulcanised fibreboard; adhesive solutions	Full duty
	39.05	Adhesive solutions	Full duty
	39.07	Celluloid frames, for the manufacture of fancy leather goods and handbags	Full duty
	40.06	Rubber adhesive	Full duty
	40.08	Rubber sheeting, for use as lining for tobacco-pouches	Full duty
	41.02	Vegetable tanned bovine whole hides of a thickness not exceeding 1.5 mm., for the manufacture of travel goods	Full duty
	41.03	Vegetable tanned sheep skin leather, for saddlery	Full duty
	44.09	Wood hooping	Full duty
	44.28	Wood frames	Full duty
	48.01	Paperboard; stiffening paper; felt paper, for the manufacture of fancy leather goods and handbags	Full duty
	50.04	Prepared sewing yarn of silk	Full duty
	51.01	Prepared sewing yarn of man-made fibres (continuous)	Not exceeding
	51.04	Woven fabrics of man-made fibres (continuous), for use as linings	Not exceeding the M.F.N. duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	53.11 Saddle serge	Not exceeding the M.F.N. duty
	54.03 Flax yarn	Not exceeding the M.F.N. duty
	54.06 Woven fabrics of flax, for use as linings or as seat linen	Full duty
	55.05 Cotton yarn	Not exceeding the M.F.N. duty
	55.09 Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings	Not exceeding the M.F.N. duty
	56.05 Prepared sewing yarn of man-made fibres (discontinuous):	
	(1) Of cellulosic fibres	Full duty
	(2) Of other fibres	Not exceeding the M.F.N. duty
	56.07 Woven fabrics of man-made fibres (discontinuous), for use as linings	Not exceeding the M.F.N. duty
	58.05 Webbing of mohair	Not exceeding the M.F.N. duty
	59.07 Buckram and similar fabrics	Not exceeding the M.F.N. duty
	59.11 Rubberised textile fabrics, for bagware:	
	(1) Impregnated or coated with rubber	Not exceeding the M.F.N. duty
	(2) Laminated with rubber	Full duty
	59.12 Impregnated or coated fabrics (excluding fabrics coated with artificial plastic material), for covering bagware	Not exceeding the M.F.N. duty
	73.11 Shapes and sections, of iron or steel	Full duty
	73.31 Studs, nails with nickel heads and saddle nails, of iron or steel	Full duty
	73.35 Springs	Full duty
	74.14 Studs; nails with brass heads	Full duty
	82.04 Handtools, for leatherworkers	Full duty
	83.01 Locks and parts thereof, of base metal:	
	(1) For travel goods (for example, trunks, suitcases, travelling-bags and hat-boxes)	Ordinary duty in excess of 3¼c each less 30%
	(2) Other	Full duty
	83.02 Base metal fittings and mountings of a kind suitable for saddlery, trunks and the like (excluding handles, corner supports and corner protectors; rings (including D-rings) and squares, of wire; hinges, corner bumpers for trunks and loops for handles)	Full duty
	83.09 (1) Clasps of base metal	Full duty
	(2) Buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal	Full duty
	(3) Tubular rivets, of base metal	Full duty
	95.01 Worked tortoiseshell, for the manufacture of fancy leather goods and handbags	Full duty
	98.01 Press-fasteners, including snap-fasteners and press-studs	Full duty

I Item	II Tariff Heading and Description		III *Extent of Rebate*
308.03	**Industry: Fur and Artificial Fur Goods (excluding carpets and mats)**		
	43.02	Heads and claws	Full duty
	43.04	Artificial fur	Full duty
	54.03	Flax yarn, for sewing	Not exceeding the M.F.N. duty
	55.05	Cotton yarn, for sewing	Not exceeding the M.F.N. duty
	58.04	Woven pile fabrics simulating natural fur	Not exceeding the M.F.N. duty
	58.07	Ornamental textile trimmings	Full duty
	59.01	Wadding	Full duty
	59.13	Elastic and elastic trimmings	Not exceeding the M.F.N. duty
	60.01	Pile fabrics (knitted) of synthetic fibres, simulating natural fur	Not exceeding the M.F.N. duty
	74.13	Chains	Full duty
	83.09	Clasps, clips and hooks; hooks and eyes	Full duty
309.00	WOOD AND WOODEN PRODUCTS		
309.01	**Industry: Wood and Wooden Products**		
	39.01	Urea formaldehyde and melamine formaldehyde, for use as binding agents in the manufacture of reconstituted wood	Full duty
	39.02	(1) Polyvinyl chloride film or sheet, printed or unprinted, of a thickness less than 0.003 in., for the covering of chipboard	Full duty
		(2) Unplasticised polyvinyl chloride film or sheet, printed or unprinted, of a thickness not exceeding 0.016 in., for the covering of blockboard and chipboard	Full duty
	44.03	Veneer logs	Not exceeding the M.F.N. duty
	44.15	Plywood, coated (excluding alder or birch plywood of a thickness not exceeding 4 mm.), for the manufacture of ventilation piping for mines	Not exceeding the M.F.N. duty
	44.17	'Improved' wood, for the manufacture of parts and accessories for machinery	Full duty
	48.07	Kraft paper, impregnated or coated with synthetic resin, for use in the manufacture of concrete shuttering of plywood or (provided the width is 75 in. or more) for surface-coating reconstituted wood	Full duty
	73.35	Spiral springs, of iron or steel, for the manufacture of clothes pegs	Full duty
310.00	PAPER AND PAPER PRODUCTS		
310.01	**Industry: Pulp, Paper and Paperboard**		
	11.08	Starch, for use as size	Full duty
	28.17	Sodium peroxide, for use as a pulp bleaching agent	Full duty
	28.38	Sodium sulphate, for the manufacture of paper pulp	Full duty
	35.05	Dextrins, for use as size	Full duty
	38.08	Resinates and other rosin derivatives, for use as size	Full duty
	38.19	Prepared sizes	Full duty
	39.03	Chemical derivatives of cellulose (excluding carboxy-methylcellulose), for use as size	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	48.15	Paper and paperboard, in rolls or sheets, cut to size or shape, for the manufacture of tissue paper	Full duty
	63.02	Rags (new or used)	Full duty
310.02	**Industry: Impregnated or Coated (including laminated) Paper and Paperboard**		
	27.10	Benzine, for the manufacture of pressure-sensitive paper or tape	Full duty
	29.01	Heptane and hexane, for the manufacture of pressure-sensitive paper or tape	Full duty
	39.02	Ethylene polymers and copolymers with a specific gravity not exceeding 0.940, liquid or pasty and in blocks, lumps, powders and similar bulk forms, for extrusion coating of paper and paperboard	Full duty
	48.01	Kraft paper, sulphite paper, felt paper and paper with a basis weight per sq. m. of less than 35 grm., for the manufacture of waxed paper, gummed paper, bitumenised paper, laminated paper and other coated paper	Full duty
	48.05	Kraft paper, creped, for the manufacture of bitumenised paper	Full duty
	48.07	Rubberised crepe paper, for the manufacture of pressure-sensitive paper	Full duty
	70.20	Glass fibre woven fabrics, for reinforcing bitumenised paper	Full duty
310.03	**Industry: Corrugated, Creped or Crinkled Paper and Paperboard**		
	48.01	Paper and paperboard, the followng:	
		(1) Fully bleached paper or paperboard, of a basis weight per sq. m. exceeding 120 grm., for the manufacture of corrugated paper or paperboard	Full duty
		(2) Bleached sulphite paper, for the manufacture of corrugated paper or paperboard	Full duty
		(3) In such quantities and at such times as the Director may allow by specific permit, for the manufacture of corrugated paper and paperboard	Full duty
310.04	**Industry: Building Board**		
	15.07	Linseed oil, tung oil and other vegetable oil, for tempering hardboard	Full duty
	27.10	Petroleum oil, for tempering hardboard	Full duty
	27.12	Petroleum jelly	Full duty
	39.02	(1) Polyvinyl chloride film or sheet, printed or unprinted, of a thickness of less than 0.003 in., for the covering of hardboard	Full duty
		(2) Unplasticised polyvinyl chloride film or sheet, printed or unprinted, of a thickness not exceeding 0.016 in., for the covering of hardboard	Full duty
	48.01	Plain paper	Full duty
310.05	**Industry: Boxes, Bags and Other Packing Containers**		
	29.14	Acetic acid	Full duty less 20%
	48.01	Paper and paperboard, the following:	
		(1) Kraft, imitation kraft and semi-chemical paper or paperboard, for the manufacture of multi-wall paper bags with a one side area measurement (excluding the gusset) exceeding 300 sq. in., and printed bags with laminated walls	Full duty
		(2) Wrapping paper (excluding kraft or imitation kraft paper), for the manufacture of multi-wall paper bags with a one side area measurement (excluding the gusset) exceeding 300 sq. in., and printed bags with laminated walls	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
		(3) Fully bleached paper of a basis weight per sq. m. exceeding 120 grm., for the manufacture of corrugated paperboard containers	Full duty
		(4) Unprinted, uncoated paper and paperboard, for the manufacture of paper cups, ice cream cups, dairy product containers and other waxed or coated containers	Full duty
		(5) Unprinted sulphite paper, for the manufacture of paper bags	Full duty
		(6) In such quantities and at such times as the Director may allow by specific permit, for the manufacture of boxes (including corrugated paperboard boxes); and paper sacks and bags	Full duty
	48.05	Crepe paper (known as kraft or imitation kraft), for the manufacture of multi-wall paper bags with a one side area measurement (excluding the gusset) exceeding 300 sq. in., and printed bags with laminated walls	Full duty
	48.07	Fancy printed paper; lace paper; coated paper and paperboard (including enamel paper or board), not waxed or printed	Full duty
	73.12	Metal strip, for use as edging	Full duty
	76.04	Unprinted aluminium foil, backed with paperboard with a basis weight per sq. m. exceeding 250 grm.	Full duty
	83.09	Eyelets, rivets and similar metal fittings	Full duty
	83.13	Caps, nozzles, studs and telescopic taps	Full duty
310.06		**Industry: Pulp, Paper and Paperboard Goods**	
	35.05	Dextrins, for use as size for the manufacture of moulded packaging material; gum, for the manufacture of envelopes	Full duty
	48.01	Sulphite paper, for the manufacture of drinking straws; paper (excluding kraft, imitation kraft and semichemical paper and paperboard), of a basis weight per sq. m. of less than 35 grm.	Full duty
	48.07	Tissue paper, impregnated or coated, for the manufacture of stencil sheets	Full duty
	48.15	Angle cut (other than rectangular) linen finish paper, for the manufacture of envelopes	Full duty
310.07		**Industry: Labels, Tickets, Tape and Similar Goods**	
	39.00	Artificial plastic material, of any width, pressure-sensitive	Not exceeding 10%
	39.01	Polythylene terephthalate film, for the manufacture of printed tape	Full duty
	39.02	Polyvinyl chloride film of a thickness not exceeding 0.005 in., not pressure-sensitive, for the manufacture of pressure-sensitive labels, tickets and tape	Full duty
	40.02	Polybutadiene-styrene, for the manufacture of pressure-sensitive tape	Full duty
	48.01	(1) Sulphite paper of a basis weight per sq. m. of less than 35 grm., for the manufacture of printed wrappers	Full duty
		(2) Hard-sized super-calendered paper, for the manufacture of varnished labels	Full duty
	48.07	(1) Pressure-sensitive paper (with discardable backing), of a width of 3.5 in. or more, in rolls, for the manufacture of labels	Full duty
		(2) Woodfree paper coated on one side (excluding gummed paper), for the manufacture of printed labels	Full duty
	48.21	Cores and flanges, of paperboard, for packing pressure-sensitive labels, tickets and tape	Not exceeding 10%
	51.04	Woven fabrics of man-made fibres (continuous), for the manufacture of printed labels	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	54.05	Woven fabrics of flax, in rolls, for the manufacture of labels and tags	Full duty
	55.09	Woven fabrics of cotton, in rolls, for the manufacture of labels and tags	Not exceeding the M.F.N. duty
	56.07	Woven fabrics of man-made fibres (discontinuous), for the manufacture of labels	Full duty
	58.05	Tape, of cotton or flax, for the manufacture of tickets	Not exceeding the M.F.N. duty
	59.12	Pressure-sensitive textile tape	Not exceeding 10%
	76.04	(1) Unprinted aluminium foil, backed with paperboard with a basis weight per sq. m. exceeding 250 grm.	Full duty
		(2) Unprinted aluminium foil, backed with gummed paper or pressure-sensitive paper with discardable backing	Full duty
310.08	**Industry: Printing, Publishing and Book-binding**		
	15.08	Lithographic varnish (boiled linseed oil)	Full duty
	27.07	Xylol (xylene)	Full duty
	28.01	Iodine (resublimed)	Full duty
	28.10	Phosphoric acid	Not exceeding the M.F.N. duty
	29.14	Acetic acid	Full duty less 20%
	29.16	Citric acid; lactic acid; gallic acid	Not exceeding the M.F.N. duty
	32.02	Tannic acid	Full duty
	32.09	Varnish; stamping foils; paste paint, for the silk screen process	Full duty
	35.01	Casein glue	Full duty
	35.03	Fish glue	Full duty
	37.01	Photographic plates and film, in the flat, sensitised, unexposed	Not exceeding the M.F.N. duty
	37.02	Film, in rolls, sensitised, unexposed	Not exceeding the M.F.N. duty
	37.03	Paper and paperboard, sensitised	Full duty
	37.08	Photographic developers; plate coating materials; cold top enamel developers; sensitisers; iodisers	Full duty
	38.19	Lithographic offset powder; prepared etches; etching auxiliaries with an oil base	Full duty
	39.03	Collodion	Full duty
	41.02	Bovine leather; equine leather	Full duty
	41.03	Sheep and lamb skin leather	Full duty
	41.04	Goat and kid skin leather	Full duty
	41.07	Parchment leather; vellum	Full duty
	48.00	Stereoflong, stereobacking and stereo moulding blankets; binders' paper; marbled paper	Full duty
	48.07	Sensitised cheque paper; waxed paper, for the manufacture of bank-notes; coated paper or paperboard, known as enamel paper or board	Full duty
	48.21	Mounting bases; calendar mounts on which a picture is printed	Full duty
	51.01	Prepared sewing yarn of man-made fibres (continuous)	Not exceeding the M.F.N. duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	54.03	Flax yarn	Not exceeding the M.F.N. duty
	55.05	Cotton yarn	Not exceeding the M.F.N. duty
	55.09	(1) Cotton canvas	Full duty
		(2) Woven fabrics of cotton, in a plain weave and of a width not exceeding 6 in., for use in the binding of books	Full duty
	57.10	Woven fabrics of jute, for the manufacture of banknotes	Full duty
	58.04	Corduroy containing 50 per cent or more cotton	Not exceeding the M.F.N. duty
	58.05	Webbing and tape	Not exceeding the M.F.N. duty
	68.13	Stereo moulding board	Full duty
	73.12	Edging of base metal, for articles other than calendars, loose-leaf covers or binders or letter or document files, in book or folder form	Full duty
	74.05	Bronze leaf or foil	Full duty
	83.09	Metal fittings, studs and rivets, for articles other than calendars, loose-leaf covers or binders or letter or document files, in book or folder form	Full duty
	84.34	Plates (or sheets) prepared for printing purposes (for example, planed, grained or polished); printing plates (screens), of glass	Not exceeding the M.F.N. duty
311.00		TEXTILES AND TEXTILE PRODUCTS	
311.01		**Industry: Textile**	
	27.10	Lubricating oil (including base oils therefor)	Full duty
	28.00	Hypochlorite, hydrogen peroxide and other inorganic chemicals, for use as bleaching agents	Full duty
	28.17	Sodium hydroxide (caustic soda)	Full duty
	28.38	Sodium sulphate	Full duty
	29.00	(1) Organic chemicals, for use as bleaching agents	Full duty
		(2) Diazonium salts and couplers for these salts, for use as azoic dyestuffs	Full duty
	29.06	Beta-naphthol flakes	Full duty
	29.14	(1) Formic acid	Not exceeding the M.F.N. duty
		(2) Sodium acetate	Full duty
	32.05	Azoic dyestuffs	Full duty
	32.07	Inorganic products known as luminophores	Full duty
	32.09	Paste paint, for the silk screen process	Full duty
	34.01	Soap	Full duty
	34.02	Organic surface-active agents; surface-active preparations and washing preparations	Full duty
	34.03	Lubricating preparations consisting of mixtures of oils (excluding castor oil) or fats, or preparations with a basis of oil or fat	Full duty
	38.11	Prepared mothproofing agents	Full duty
	38.19	(1) Mothproofing agents, stabilising agents, reducing agents, retarding agents and dye stripping agents	Full duty
		(2) Naphthols and diazonium compounds	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	39.01	Polyester resins, for the manufacture of textile yarn, fibre, tow and tops	Full duty
	39.03	Chemical derivatives of cellulose (excluding carboxymethylcellulose), for use as size	Full duty
	39.06	Starch ethers or esters, for use as size	Full duty
	53.06	Left-over yarns of carded sheep's or lambs' wool (woollen yarn), for the recovery of fibres	Full duty
	53.07	Left-over yarns of combed sheep's or lambs' wool (worsted yarn, for the recovery of fibres	Full duty
	53.10	Left-over yarns of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), for the recovery of fibres	Full duty
	55.05	Left-over yarns of cotton, for the recovery of fibres	Full duty
	55.06	Left-over yarns of cotton, for the recovery of fibres	Full duty
	56.05	Left-over yarns of man-made fibres (discontinuous or waste), for the recovery of fibres	Full duty
	56.06	Left-over yarns of man-made fibres (discontinuous or waste), for the recovery of fibres	Full duty
	63.01	Old clothing and other old textile articles, for the recovery of fibres	Full duty
	63.02	Rags (new or used)	Full duty
311.02	**Industry: Textile Spinning**		
	48.01	Paper, for spinning paper yarn	Full duty
	48.20	Paper tubes	Not exceeding 3%
	51.01	Yarn of synthetic fibres (continuous) (excluding yarn of polyamide fibres with a tenacity of less than 6 grm. per denier), for the manufacture of core yarn	Full duty
	53.04	Wool waste (processed), for spinning woollen yarn	Full duty
	53.05	Wool tops, bleached or dyed	Full duty
	55.03	Cotton waste (including teased cotton waste), dyed	Full duty
	63.01	Old clothing and other old textile articles, for the recovery of fibres for spinning purposes	Full duty
311.03	**Industry: Textile Weaving**		
	48.15	Paper and paperboard, cut to size or shape, for use with Jacquard and similar textile machines	Full duty
	51.01	(1) Yarn of man-made fibres (continuous) (excluding yarn of polyamide fibres), for weaving fabrics suitable for use as interlinings	Full duty
		(2) Yarn of man-made fibres (continuous) (excluding yarn of polyamide fibres with a tenacity of 6 grm. per denier or more), for weaving polyamide fibres with a tenacity of 6 grm. per denier or more), for weaving fabrics (excluding those suitable for use as interlinings)	Full duty
		(3) Yarn of polyamide fibres (continuous) of 210 denier and with a tenacity of 6 grm. per denier or more	Full duty
	53.06	Yarn of carded sheep's or lambs' wool (woollen yarn)	Not exceeding the M.F.N. duty
	53.07	Yarn of combed sheep's or lambs' wool (worsted yarn)	Not exceeding the M.F.N. duty
	53.08	Yarn of fine animal hair (carded or combed)	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	53.09	Yarn of horsehair or other coarse animal hair	Full duty
	54.03	Flax yarn	Not exceeding the M.F.N. duty
	55.05	Cotton yarn (mercersied), for weaving worsted fabrics	Not exceeding the M.F.N. duty
	56.05	(1) Yarn of combed synthetic fibres, for weaving worsted fabrics	Not exceeding the M.F.N. duty
		(2) Yarn of synthetic fibres, for weaving fabrics suitable for use as interlinings	Full duty
		(3) Yarn of cellulosic fibres and animal hair mixed together, for weaving fabrics suitable for use as interlinings	Full duty
	57.06	Yarn of jute, for weaving jute fabrics of a weight per sq. yd. exceeding 10.5 oz.	Full duty
	59.04	Twine, cordage, ropes or cables, of polyester fibres (continuous)	Full duty
311.04		**Industry: Textile Knitting**	
	39.07	Buckles of artificial plastic material	Full duty
	48.08	Paper transfers (decalcomanias)	Full duty
	51.01	(1) Yarn of man-made fibres (continuous) (excluding yarn of polyester or polyamid fibres)	Not exceeding 5%
		(2) Yarn of polyester or polyamide fibres (continuous), for knitting net fabrics of a kind used in articles of apparel, furnishings or the like and of open-work fabrics similar to lace	Full duty
	53.06	Yarn of carded sheep's or lambs' wool (woollen yarn):	
		Liable to the general duty	Full duty less 5%
		Liable to the M.F.N. duty	Full duty
	53.07	Yarn of combed sheep's or lambs' wool (worsted yarn):	
		Liable to the general duty	Full duty less 20%
		Liable to the M.F.N. duty	Full duty less 15%
	53.08	Yarn of fine animal hair (carded or combed)	Full duty
	54.03	Flax yarn	Not exceeding the M.F.N. duty
	55.05	Twofold yarn of cotton, mercerised, with a yarn count of 2/60's or finer, for knitting women's and girls' stockings	Full duty
	56.05	(1) Yarn of synthetic fibres (discontinuous), for knitting women's and girls' stockings	Full duty
		(2) Yarn of synthetic fibres (discontinuous), for knitting infants' clothing	
		(3) Two-fold yarn of synthetic fibres (discontinous), not combed, of a cotton count of 80's or finer (in the unplied form), for the manufacture of warp knitted fabrics	Full duty less 5%
	58.07	(1) Fringing, for the manufacture of shawls (excluding infants' shawls)	Full duty
		(2) Ornamental textile trimmings (excluding braid)	Full duty
	58.09	Lace trimmings (including motifs)	Full duty
	58.10	Embroidered trimmings (including motifs)	Full duty
	60.01	Knitted or crocheted trimmings (excluding knitted open-work fabrics similar to lace or net fabrics)	Full duty
	61.08	Trimmings for women's or girls' clothing	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	83.09	Buckles (excluding buckle moulds), of base metal	Full duty
311.05		**Industry: Thread Manufacturing**	
	51.01	Core yarn of polyester fibres, not exceeding 250 denier, for the manufacture of sewing thread	Full duty
		(2 Yarn of polyester or polyamide fibres (continuous), with a tenacity of 6 grm. per denier or more, for the manufacture of sewing thread	Full duty
	54.03	Flax yarn, unprocessed, for the manufacture of sewing thread	Not exceeding the M.F.N. duty
311.06		**Industry: Textile Finishing**	
	32.09	Paste paint, for the silk screen process	Full duty
	38.12	Prepared dressings, prepared glazings and prepared mordants, for finishing narrow loom fabrics	Full duty
	39.02	Ethylene polymers and copolymers with a specific gravity not exceeding 0.940, liquid or pasty and in blocks, lumps, powders and similar bulk forms, for the lamination of textile fabrics	Full duty
	55.09	Woven fabrics of cotton (excluding fabrics in a twill or sateen weave), unbleached or woven wholly or partly from coloured yarns in such a manner as to form checks or stripes, not finished in any way, with a construction of 160 threads or more per sq. in. (of which 105 or more threads must be in the warp), of a predominant cotton count of 32's or finer in both the warp and the weft, in such quantities and at such times as the Minister may permit and subject to such conditions as he may impose, for the finishing thereof, provided such fabrics are to undergo, at least, all the processes specified in each case: Unbleached: singeing, bleaching or vat dyeing, mercerising and compressive shrinking Woven from coloured yarns: singeing and compressive shrinking:	
		(1) Woven wholly or partly from coloured yarns in such a manner as to form checks or stripes	Full duty
		(2) Of a f.o.b. price per sq. yd. not exceeding 24c (excluding fabrics woven wholly or partly from coloured yarns in such a manner as to form checks or stripes):	
		Liable to the general duty or the M.F.N. duty	Full duty less 4.2c per sq. yd.
		Liable to the preferential duty	Full duty less 3.15c per sq. yd.
		(3) Of a f.o.b. price per sq. yd. exceeding 24c, in a plain weave (excluding fabrics woven wholly or partly from coloured yarns in such a manner as to form checks or stripes)	Full duty less 4.2c per sq. yd.
		(4) Of a f.o.b. price per sq. yd. exceeding 24c (excluding fabrics in a plain weave and fabrics woven wholly or partly from coloured yarns in such a manner as to form checks or stripes)	Full duty
	56.07	Woven fabrics of synthetic fibres mixed with cotton (excluding fabrics in a twill or sateen weave), unbleached or woven wholly or partly from coloured yarns in such a manner as to form checks or stripes, not finished in any way, with a construction of 160 threads or more per sq. in. (of which 105 or more threads must be in the warp), of a predominant cotton count of 32's or finer in both the warp and the weft, in such quantities and at such times as the Minister may permit and subject to such conditions as he may impose, for the finishing thereof, provided such fabrics are to undergo, at least, all the processes specified in each case:	

I Item		II Tariff Heading and Description	III Extent of Rebate
		Unbleached: singeing, bleaching or vat dyeing and compressive shrinking	
		Woven from coloured yarns: singeing and compressive shrinking:	
		(1) Woven wholly or partly from coloured yarns in such a manner as to form checks or stripes	Full duty
		(2) Of a f.o.b. price per sq. yd. not exceeding 24c (excluding fabrics woven wholly or partly from coloured yarns in such a manner as to form checks or stripes)	Full duty less 4.2c per sq. yd.
		(3) Of a f.o.b. price per sq. yd. exceeding 24c, in a plain weave (excluding fabrics woven wholly or partly from coloured yarns in such a manner as to form checks or stripes)	Full duty less 4.2c per sq. yd.
		(4) Of a f.o.b. price per sq. yd. exceeding 24c (excluding fabrics in a plain weave and fabrics woven wholly or partly from coloured yarns in such a manner as to form checks or stripes)	Full duty
311.07		***Industry: Textile Embroidery***	
	50.04	Silk yarn	Full duty
	50.09	Woven fabrics of silk, of a weight per sq. yd. not exceeding 3 oz. and of a f.o.b. price per lb. exceeding 125c	Full duty
	51.01	Yarn of man-made fibres (continuous) (excluding yarn of polyester or polyamide fibres)	Full duty
	51.04	Woven fabrics of man-made fibres (continuous), of a weight per sq. yd. dot exceeding 3 oz. and of a f.o.b. price per lb. exceeding 125c	Full duty
	52.01	Metallised yarn	Full duty
	52.02	Woven fabrics of metal thread or of metallised yarn, of a weight per sq. yd. not exceeding 3 oz. and a f.o.b. price per lb. exceeding 125c	Full duty
	54.03	Flax yarn	Full duty
	54.05	Woven fabrics of flax, of a weight per sq. yd. not exceeding 3 oz. and a f.o.b. price per lb. exceeding 125c	Full duty
	55.05	Cotton yarn	Full duty
	55.09	Woven fabrics of cotton, of a weight per sq. yd. not exceeding 3 oz. and a f.o.b. price per lb. exceeding	Full duty
	56.05	Yarn of man-made fibres (discontinuous)	Full duty
	56.07	Woven fabrics of man-made fibres (discontinuous), of a weight per sq. yd. not exceeding 3 oz. and a f.o.b. price per lb. exceeding 125c	Full duty
	58.09	Lace net, of a weight per sq. yd. not exceeding 3 oz. and of a f.o.b. price per lb. exceeding 125c	Full duty
311.08		**Industry: Twine, Rope and Cordage**	
	15.05	Wool grease	Full duty
	27.10	Lubricating oil (including base oils therefor) and lubricating grease	Full duty
	27.12	Petroleum jelly	Full duty
	34.01	Soap, for batching mixtures	Full duty
	34.03	Batching oil and ingredients therefor	Full duty
	49.11	Printed tapes, for running into ropes or cables	Full duty
	51.01	Yarn of synthetic fibres (continuous) (excluding yarn of polyester fibres with a tenacity of less than 6 grm. per denier, and yarn of polyamide fibres), for the manufacture of cabled yarn, twine or cordage	Full duty
	63.02	Scrap or used twine, cordage, rope, cables and worn articles thereof	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
311.09	**Industry: Fishing Net**		
	51.01	Yarn of man-made fibres (continuous) (excluding yarn of polyamide fibres with a tenacity of less than 6 grm. per denier)	Full duty
	56.05	Yarn of man-made fibres (discontinuous)	Full duty
	59.04	Twine of cotton or of man-made fibres	Full duty
311.10	**Industry: Carpets and Mats**		
	51.01	(1) Yarn of man-made fibres (continuous) (excluding yarn of polyamide fibres)	Full duty less 5%
		(2) Stretch and bulked yarns of polyamide fibres (continuous)	Full duty less 5%
	53.06	Yarn of carded sheep's or lambs' wool (woollen yarn)	Not exceeding the M.F.N. duty
	53.07	Yarn of combed sheep's or lambs' wool (worsted yarn)	Not exceeding the M.F.N. duty
	53.09	Yarn of horsehair or other coarse animal hair	Full duty less 5%
	54.03	Flax or ramie yarn	Full duty less 5%
	55.05	Cotton yarn	Full duty less 5%
	56.05	Yarn of man-made fibres (discontinuous)	Full duty less 5%
	57.05	Yarn of hemp	Full duty less 5%
	57.06	Yarn of jute	Full duty less 5%
	57.10	Woven fabrics of jute, of a width of 90 in. or more	Full duty
311.11	**Industry: Narrow Fabrics (Woven, Cut or Braided)**		
	51.01	(1) Yarn of polyamide fibres (continuous) with a tenacity of 6 grm. per denier or more (excluding unprocessed yarn of 840 denier)	Full duty
		(2) Yarn of polyester fibres (continuous) (excluding yarn not exceeding 150 denier with a tenacity of less than 6 grm. per denier)	Full duty
		(3) Yarn of man-made fibres (continuous) (excluding yarn of polyamide and polyester fibres)	Full duty
	51.04	Woven fabrics of man-made fibres (continuous), for the manufacture of collar and cuff interlinings:	
		(1) Containing more than 50 per cent of cellulosic fibres and liable to the general duty	Full duty less the difference between the M.F.N. duty and the preferential duty
		(2) Other	Full duty
	53.09	Yarn of horsehair or other coarse animal hair, for the manufacture of narrow fabrics	Full duty
	53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair, for the manufacture of waistbanding, cut bindings and collar and cuff interlinings	Full duty
	53.12	Woven fabrics of coarse animal hair, for the manufacture of waistbanding, cut bindings and collar and cuff interlinings	Full duty
	53.13	Woven fabrics of horsehair, for the manufacture of waistbanding, cut bindings and collar and cuff interlinings	Full duty
	54.03	Flax yarn, for the manufacture of narrow fabrics	Not exceeding the M.F.N. duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	51.05	Woven fabrics of flax, for the manufacture of waistbanding, cut bindings and collar and cuff interlinings	Full duty
	55.09	Woven fabrics of cotton (excluding fabrics (other than calico interlinings) in a plain, twill or sateen weave), woven from two-fold yarns in both the warp and the weft:	
		(1) Containing 50 per cent or more cotton of a f.o.b. price per sq. yd. not exceeding 21*d* and liable to the general duty	Full duty less the difference between the M.F.N. duty and the preferential duty
		(2) Other	Full duty
		Woven fabrics of man-made fibres (discontinuous), for the manufacture of collar and cuff interlinings:	
		(1) Containing more than 50 per cent of cellulosic fibres and liable to the general duty	Full duty less the difference between the M.F.N. duty and the preferential duty
		(2) Other	Full duty
	59.03	Bonded fibre fabrics and similar bonded yarn fabrics, uncoated	Full duty
311.12		**Industry: Impregnated or Coated Fabrics, including Paper Fabrics**	
	29.09	Dinonyl phthalate, didecyl phthalate and di-iso-decyl phthalate; other chemically defined phthalates (excluding heptyl and nonyl alcohols, dibutyl phthalate, dioctyl phthalate and di-iso-octyl phthalate)	Full duty
	29.19	Tributyl phosphate, triphenyl phosphate and other phosphoric esters suitable for use as plasticisers	Full duty
	38.19	Prepared plasticisers (excluding chlorinated paraffin plasticisers)	Full duty
	39.02	Polyvinyl chloride	Full duty
	51.04	(1) Woven fabrics of man-made fibres (continuous) (excluding fabrics of cellulosic fibres)	Not exceeding the M.F.N. duty
		(2) Open weave fabrics of cellulosic fibres (continuous) with a construction not exceeding 24 threads per sq. in.	Full duty
	59.03	Bonded fibre fabrics and similar bonded yarn fabrics uncoated	Full duty
311.13		**Industry: Industrial Textile Articles and Materials**	
	54.03	Sewing yarn of flax, for the manufacture of polishing and grinding buffs	Full duty
	55.03	Sewing yarn of cotton, for the manufacture of polishing and grinding buffs	Full duty
	55.09	Woven fabrics of cotton, for the manufacture of polishing buffs	Full duty
311.14		***Industry*: Made up Textile Fabrics**	
	58.11	Tubular woven fabrics of wool, commonly known as melton, cut on the bias, for the manufacture of collar support material	Full duty
	54.05	Tubular woven fabrics of flax, cut on the bias, for the manufacture of combined felt and linen fabric, for use as collar support material	Full duty
311.15		***Industry*: Knitted Gloves**	
	29.09	Organic chemicals, for use as plasticisers	Full duty
	38.19	Chemical preparations, for use as plasticisers	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	60.01	Knitted or crocheted fabrics:	
		(1) Of cotton and of a f.o.b. price per sq. yd. exceeding 24c	Not exceeding the M.F.N. duty
		(2) Of synthetic fibres	Full duty
311.16	**Industry: Shawls, Scarves, Mufflers and Stoles**		
	50.09	Woven unprinted fabrics of silk or of waste silk, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
	51.04	Woven unprinted fabrics of man-made fibres (continuous), not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
	55.09	Woven unprinted fabrics of cotton, of a f.o.b. price per sq. yd. exceeding 42½c, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
	56.07	Woven unprinted fabrics of man-made fibres (discontinuous), not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
	58.09	Lace	Full duty
	60.01	Knitted or crocheted fabrics (excluding knitted openwork fabrics similar to lace or net fabrics), of wool or other animal hair or of man-made fibres (provided metal threads or metallised yarn are incorporated in the fabric), unprinted, not dyed, not knitted or crocheted from dyed yarn and not defined by draw threads or other means (excluding fabrics for infants' shawls)	Full duty
311.17	**Industry: Ties and Bow-ties**		
	51.04	Woven fabrics of synthetic fibres (continuous) of a value for duty purposes per sq. yd. exceeding 65c and of a weight per sq. yd. exceeding 4.5 oz.	Full duty less 10%
	56.07	Woven fabrics of synthetic fibres (discontinuous), of a value for duty purposes per sq. yd. exceeding 65c and of a weight per sq. yd. exceeding 4.5 oz.	Full duty less 10%
311.18	**Industry: Handkerchiefs and Other General Made Up Textile Articles**		
	55.09	Woven fabrics of cotton, for the manufacture of handkerchiefs	Full duty less 10%
	58.10	Embroidered trimmings (including motifs)	Full duty
311.19	**Industry: Men's and Boys' Outer Garments**		
	39.07	Buckles of artificial plastic material	Full duty
	42.05	Leather-covered buckles	Full duty
	50.09	Woven fabrics of silk or of waste silk (excluding noil) in which wool or hair predominate by weight (excluding fabrics woven from combed yarns, fabrics plain in colour and melange effect fabrics plain in colour), of a f.o.b. price per sq. yd. exceeding 110c	Full duty
	50.09.65	Poplin of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty
	50.10	Woven fabrics of noil silk in which wool or hair predominates by weight (excluding fabrics woven from combed yarns, fabrics plain in colour and melange effect fabrics plain in colour), of a f.o.b. price per sq. yd. exceeding 110c	Full duty
	50.10.65	Poplin of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty

I Item	II Tariff Heading and Description	III *Extent of Rebate*
	51.04 *Woven fabrics of man-made fibres (continuous):*	
	(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty
	(2) Treated with water-repellent preparations, for use as outercloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
	(3) With woven stripes, for the manufacture of boys' blazers	Full duty
	51.04.80 Woven unprinted fabrics of synthetic fibres (continuous) (excluding fabrics containing discontinuous fibres), of a value for duty purposes per sq. yd. exceeding 42½c and a f.o.b. price per lb. exceeding 90c, for use as outercloth	Full duty less 10%
	51.04.90 Woven fabrics of cellulosic fibres (continuous), of a value for duty purposes per sq. yd. exceeding 42½c, for use as outercloth (excluding fabrics containing cotton):	
	Liable to the general duty	Full duty less 10%
	Liable to the M.F.N. duty or the preferential duty	Full duty less 5%
	53.11.10 Woven fabrics of combed sheep's or lambs' wool, with woven stripes, for the manufacture of boys' blazers	Full duty
	53.11.90 Woven fabrics of woollen yarns (excluding fabrics plain in colour and melange effect fabrics plain in colour), of a f.o.b. price per sq. yd. exceeding 110c	Full duty
	55.09 *Woven fabrics of cotton:*	
	(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty
	(2) Treated with water-repellent preparations, for use as outercloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
	56.07 Woven fabrics of man-made fibres (discontinuous):	
	(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the	Full duty
	(2) Treated with water-repellent preparations, for use as outercloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
	(3) With woven stripes, for the manufacture of boys' blazers	Full duty
	56.07.80 (1) Woven unprinted fabrics ofs synthetic fibres (discontinuous), of a weight per sq. yd. of 4.2 oz. or more and a value for duty purposes per sq. yd. exceeding 52c, for the manufacture of boys' shorts, of the kinds, in such quantities and at such times as the Director may allow by specific permit	Full duty
	(2) Woven fabrics of synthetic fibres (discontinuous), of a value for duty purposes per sq. yd. exceeding 65c and a weight per sq. yd. exceeding 4.5 oz., unprinted, for the manufacture of protective clothing (for example, overalls and factory coats)	Full duty less 10%
	56.07.90 Woven unprinted fabrics of cellulosic fibres, raised on one or on both sides of a f.o.b. price per sq. yd. exceeding 28c, or not raised:	
	(1) Of a value for duty purposes per sq. yd. exceeding 42½c and of a f.o.b. price per lb. exceeding 77½c, for use as outercloth (excluding fabrics containing cotton and fabrics containing 15 per cent or more wool and of a weight per sq. yd. of 6.6 oz. or more):	
	(i) Liable to the general duty	Full duty less 10%

I Item		II Tariff Heading and Description	III Extent of Rebate
		(ii) Liable to the M.F.N. duty or the preferential duty	Full duty less 5%
		(2) For use as padding	Not exceeding the M.F.N. duty
	57.10	Woven fabrics of jute, for use as padding	Full duty
	58.04	Woven pile fabrics (excluding terry towelling and similar terry fabrics of cotton falling within heading No. 55.08):	
		(1) Of cotton, of a f.o.b. price per sq. yd. exceeding 24c, but not exceeding 80c per lb., for the manufacture of swimwear	Not exceeding the M.F.N. duty
		(2) Of cotton, of a f.o.b. price per sq. yd. exceeding 24c, and 80c per lb., for the manufacture of swimwear	Full duty
		(3) Of synthetic fibres (discontinuous) of a f.o.b. price per lb. exceeding 90c	Full duty less 10%
	58.07	Gold or silver braid, for uniforms; ornamental textile trimmings (excluding braid)	Full duty
	58.09	Gold or silver lace, for uniforms	Not exceeding the M.F.N. duty
	58.10	Cap and collar badges, for uniforms	Full duty
	59.13	Woven elastic fabrics, for the manufacture of swimwear	Full duty
	61.11	Sword knots, for uniforms	Full duty
	83.09	Buckles (excluding buckle moulds), buckle-clasps, hooks, eyes, eyelets and slides, of base metal	Full duty
311.20		**Industry: Woman's and Girls' Outer Garments**	
	39.07	Buckles and bust cups, of artificial plastic material	Full duty
	40.14	Bust cups of foam rubber	Full duty
	42.05	Leather-covered buckles	Full duty
	50.09.15	Woven unprinted fabrics of silk or of waste silk (excluding noil) in which cellulosic fibres predominate by weight, containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more:	
		(1) Of a f.o.b. price per lb. exceeding 77½c, for garments (excluding dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
		(2) Of a f.o.b. price exceeding 42½c per sq. yd. and 77½c per lb., for garments (excluding blouses)	Full duty less 10%
	50.09.20	Woven unprinted fabrics of silk or of waste silk (excluding noil) containing more than 50 per cent cellulosic fibres, for use as outercloth:	
		(1) Of a f.o.b. price per lb. exceeding 77½c, for garments (excluding dresses, nurses' uniforms, maternity smocks, overalls and blouses):	
		Liable to the general duty and of a value for duty purposes per sq. yd.	
		(i) Not exceeding 26⅝c	Ordidary duty in excess of 4c per sq. yd. less 5%
		(ii) Exceeding 26⅝c	Full duty less 10%
		Liable to the M.F.N. duty or the preferential duty and of a value for duty purposes per sq. yd.:	

I Item	II Tariff Heading and Description	III Extent of Rebate
	(i) Not exceeding 30c	Ordinary duty in excess of 3c per sq. yd. less 5%
	(ii) Exceeding 30c	Full duty less 5%
	(2) Of a f.o.b. price exceeding 42½c per sq. yd. and 77½c per lb., for garments (excluding blouses): Liable to the general duty and of a value for duty purposes per sq. yd.:	
	(i) Not exceeding 26⅔c	Ordinary duty in excess of 4c per sq. yd. less 5%
	(ii) Exceeding 26⅔c	Full duty less 10%
	Liable to the M.F.N. duty or the preferential duty and of a value for duty purposes per sq. yd.:	
	(i) Not exceeding 30c	Ordinary duty in excess of 3c per sq. yd. less 5%
	(ii) Exceeding 30c	Full duty less 5%
50.09.25	Woven unprinted fabrics of silk or of waste silk (excluding noil) in which synthetic fibres predominate by weight, of a weight per sq. yd. of 4.2 oz. or more, for use as outercloth for garments (excluding blouses)	Full duty less 10%
50.09.30	Woven unprinted fabrics of silk or of waste silk (excluding noil) in which synthetic fibres predominate by weight, for use as outercloth for (excluding blouses)	Full duty less 10%
50.09.40	Woven fabrics of silk or of waste silk (excluding noil) in which wool or hair predominates by weight (excluding fabrics woven from combed yarns, fabrics plain in colour and melange effect fabrics plain in colour):	
	(1) Of a f.o.b. price per sq. yd. not exceeding 110c and of a weight per sq. yd. of less than 6.6 oz.	Full duty less 10%
	(2) Of a f.o.b. price per sq. yd. exceeding 110c	Full duty
	(3) Of a weight per sq. yd. of not less than 11 oz., for the manufacture of overcoats	Full duty
50.09.65	Poplin:	
	(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty
	(2) Printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' dresses and dressing gowns	Full duty less 5%
50.10	Woven fabrics of noil silk (excluding such fabrics specified elsewhere in this item under tariff heading No. 50 10):	
	(1) Of a f.o.b. price per sq. yd. not exceeding 110c and of a weight per sq. yd. of less than 6.6 oz.	Full duty less 10%
	(2) Of a f.o.b. price per sq. yd. exceeding 110c	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	(3) Of a weight per sq. yd. of not less than 11 oz., for the manufacture of overcoats	Full duty
50.10.65	Poplin:	
	(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty
	(2) Printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' dresses and dressing gowns	Full duty less 5%
51.04	Woven fabrics of man-made fibres (continuous):	
	(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty
	(2) Treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty
	(3) With woven stripes, for the manufacture of girls' blazers	Full duty
51.04.65	Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' dresses and dressing gowns	Full duty less 5%
51.04.70	Woven unprinted fabrics of synthetic fibres (continuous), containing discontinuous fibres, of a weight per sq. yd. of 4.2 oz. or more:	
	(1) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. exceeding 90c, for garments (excluding blouses)	Full duty less 10%
	(2) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. not exceeding 90c:	
	(i) Of a f.o.b. price per sq. yd. not exceeding 42½c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses/	Full duty less 10%
	(ii) Of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Full duty less 10%
	(3) Containing not more than 50 per cent of synthetic fibres and of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Full duty less 10%
51.04.80	Woven unprinted fabrics of synthetic fibres (continuous), for use as outercloth:	
	(1) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. exceeding 90c, for garments (excluding blouses)	Full duty less 10%
	(2) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. not exceeding 90c:	
	(i) Of a f.o.b. price per sq. yd. not exceeding 42½c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(ii) Of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Full duty less 10%
	(3) Containing not more than 50 per cent of synthetic fibres and of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Full duty less 10%
51.04.85	Woven fabrics of cellulosic fibres (continuous), containing discontinuous fibres and 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more:	

I Item	II Tariff Heading and Description	III Extent of Rebate
	(1) Of a f.o.b. price not exceeding 42½c per sq. yd. and exceeding 77½c per lb., for use as outercloth (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls nurses' uniforms, maternity smocks, overalls and blouses); repp fabrics and slub fabrics, for garments (excluding blouses)	Full duty less 10%
	(2) Of a f.o.b. price exceeding 42½c per sq. yd. and 77½c per lb., for use as outercloth for garments (excluding blouses)	Full duty less 10%
51.04.90	Woven fabrics of cellulosic fibres (continuous):	
	(1) Of a f.o.b. price not exceeding 42½c per sq. yd. and exceeding 77½c per lb., for use as outercloth (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses); repp fabrics and slub fabrics, for garments (excluding blouses):	
	Liable to the general duty and of a value for duty purposes per sq. yd.:	
	(i) Not exceeding 26¾c	Ordinary duty in excess of 4c per sq. yd. less 5%
	(ii) Exceeding 26¾c	Full duty less 10%
	Liable to the M.F.N. duty or the preferential duty and of a value for duty purposes per sq. yd.:	
	(i) Not exceeding 30c	Ordinary duty in excess of 3c per sq. yd. less 5%
	(ii) Exceeding 30c	Full duty less 5%
	(2) Of a f.o.b. price exceeding 42½c per sq. yd. and 77½c per lb., for use as outercloth for garments (excluding blouses):	
	Liable to the general duty	Full duty less 10%
	Liable to the M.F.N. duty	Full duty less 5%
53.11.10	Woven fabrics of combed sheep's or lambs' wool or of fine animal hair, with woven stripes, for the manufacture of girls' blazers	Full duty
53.11.90	Woven fabrics of woollen yarns (excluding fabrics plain in colour and melange effect fabrics plain in colour):	
	(1) Of a f.o.b. price per sq. yd. not exceeding 110c and of a weight per sq. yd. of less than 6.6 oz.	Full duty less 10%
	(2) Of a f.o.b. price per sq. yd. exceeding 110c	Full duty
	(3) Of a weight per sq. yd. of not less than 11 oz., *for* the manufacture of overcoats	Full duty
55.09	Woven fabrics of cotton:	
	(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the swimwear	Full duty
	(2) Treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
55.09.22	Woven fabrics of cotton, of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses):	
	(1) In a twill or sateen weave, dyed black, of a weight per sq. yd. not exceeding 4 oz.	Not exceeding the M.F.N. duty
	(2) In a plain, twill or sateen weave, of a weight per sq. yd. of less than 6.6 oz., containing not less than 15 per cent wool or other animal hair	Not exceeding the M.F.N. duty
55.09.40	Crepe fabrics and seersucker fabrics, of cotton, of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Not exceeding the M.F.N. duty
55.09.66	Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' dresses and dressing gowns	Full duty less 5%
55.09.80	Woven unprinted fabrics of cotton, not in a plain, twill or sateen weave, of a f.o.b. price per sq. yd. exceeding 42½c, for use as outercloth for garments (excluding blouses)	Full duty less 10%
55.09.99	Woven unprinted fabrics of cotton, in a plain, twill or sateen weave, of a f.o.b. price per sq. yd. exceeding 42½c, for use as outercloth for garments (excluding blouses)	Not exceeding the M.F.N. duty
56.07	Woven fabrics of man-made fibres (discontinuous):	
	(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty
	(2) Treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty
	(3) With woven stripes, for the manufacture of girls' blazers	Full duty
56.07.63	Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' dresses and dressing gowns	Full duty less 5%
56.07.79	Woven fabrics of synthetic fibres (discontinuous), containing 15 per cent or more wool (excluding combed wool) and of a weight per sq. yd. of 6.6 oz. or more	Full duty less 10%
56.07.80	Woven unprinted fabrics of synthetic fibres (discontinuous):	
	(1) Not plain in colour and not melange effect fabrics plain in colour, of a value for duty purposes per sq. yd. exceeding 65c and of a weight per sq. yd. exceeding 4.5 oz., for use as outercloth for garments (excluding raincoats and blouses)	Full duty less 10%
	(2) Raised on one or on both sides, of a f.o.b. price per sq. yd. exceeding 28c, or not raised, for use as outercloth:	
	(*a*) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. exceeding 90c, for garments (excluding blouses)	Full duty less 10%
	(*b*) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. not exceeding 90c:	
	(i) Of a f.o.b. price per sq. yd. not exceeding 42½c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(ii) Of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Full duty less 10%
	(*c*) Containing not more than 50 per cent of synthetic fibres and of a f.o.b. price exceeding 42½c per sq. yd. and 90c per lb., for garments (excluding blouses)	Full duty less 10%

I Item	II Tariff Heading and Description	III Extent of Rebate
56.07.85	Woven unprinted fabrics of synthetic fibres (discontinuous), raised on one or on both sides, of a f.o.b. price per sq. yd. exceeding 28c, or not raised, for use as outercloth:	
	(1) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. exceeding 90c, for garments (excluding blouses)	Full duty less 10%
	(2) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. not exceeding 90c:	
	(i) Of a f.o.b. price per sq. yd. not exceeding 42½c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(ii) Of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Full duty less 10%
	(3) Containing not more than 50 per cent of synthetic fibres and of a f.o.b. price exceeding 42½c per sq. yd. and 90c per lb., for garments (excluding blouses)	Full duty less 10%
56.07.87	Woven unprinted fabrics of cellulosic fibres (discontinuous), containing 30 per cent or more combined wool or other combed animal hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more:	
	(1) Of a f.o.b. price not exceeding 42½c per sq. yd. and exceeding 77½c per lb., for use as outercloth (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses); repp fabrics and slub fabrics, for garments (excluding blouses)	Full duty less 10%
	(2) For use as padding	Full duty
	(3) Of a f.o.b. price exceeding 42½c per sq. yd. and 77½c per lb., for use as outercloth for garments (excluding blouses)	Full duty less 10%
56.07.90	Woven unprinted fabrics of cellulosic fibres (discontinuous), raised on one or on both sides of a f.o.b. price per sq. yd. exceeding 28c, or not raised:	
	(1) Of a f.o.b. price not exceeding 42½c per sq. yd. and exceeding 77½c per lb., for use as outercloth (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses); repp fabrics and slub fabrics, for garments (excluding blouses):	
	Liable to the general duty and of a value for duty purposes per sq. yd.:	
	(i) Not exceeding 26¾c	Ordinary duty in excess of 4c per sq. yd. less 5%
	(ii) Exceeding 26¾c	Full duty less 10%
	Liable to the M.F.N. duty or the preferential duty and of a value for duty purposes per sq. yd.:	
	(i) Not exceeding 30c	Ordinary duty in excess of 3c per sq. yd. less 5%
	(ii) Exceeding 30c	Full duty less 5%

I Item		II Tariff Heading and Description	III Extent of Rebate
		(2) For use as padding	Not exceeding the M.F.N. duty
		(3) Of a f.o.b. price exceeding 42½c per sq. yd. and 77½c per lb., for use as outercloth for garments (excluding blouses):	
		Liable to the general duty	Full duty less 10%
		Liable to the M.F.N. duty	Full duty less 5%
	56.07.99	Other woven unprinted fabrics of man-made fibres, of a f.o.b. price exceeding 42½c per sq. yd. and 90c per lb., for use as outercloth for garments (excluding blouses)	Full duty less 10%
		Of a f.o.b. price per sq. yd. exceeding 42½c and 90c per lb., forzuse as outercloth	Full duty less 10%
	57.10	Woven fabrics of jute, for use as padding	Full duty
	58.04	Pile woven fabrics (excluding terry fabrics):	
		(1) Of cotton, of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 80c per lb.	Not exceeding the M.F.N. duty
		(2) Of cotton, of a f.o.b. price per sq. yd. exceeding 24c and 80c per lb.	Full duty
		(3) Of synthetic fibres	Full duty less 10%
	58.07	Ornamental textile trimmings (excluding braid)	Full duty
	58.09	Lace trimmings (including motifs)	Full duty
	58.10	(1) Embroidery with a knitted ground of synthetic fibres retained after embroidering (excluding open-work fabrics similar to lace and trimmings)	Full duty less 10%
		(2) Embroidered trimmings (including motifs)	Full duty
	59.11	Fabrics rubberised with foam rubber, for the manufacture of swimwear	Full duty
	59.13	Woven elastic fabrics, for the manufacture of swimwear	Full duty
	60.01	Knitted or crocheted fabrics (excluding knitted open-work fabrics similar to net fabrics):	
		(1) Knitted or crocheted trimmings	Not exceeding the M.F.N. duty
		(2) Of cellulosic fibres, printed	Not exceeding the M.F.N. duty
		(3) Quilted or padded, for use as padding	Not exceeding the M.F.N. duty
		(4) Of synthetic fibres, printed	Full duty
	60.06	Foam rubber combined with layers of textile fabric (on both sides), for the manufacture of swimwear	Full duty
	61.08	Bows, rosettes and similar accessories and trimmings	Full duty
	83.09	Buckles (excluding buckle moulds), buckle-clasps, hooks, eyes, eyelets and slides, of base metal	Full duty
311.21		**Industry: Under Garments**	
	39.07	Buckles and slides, of artificial plastic material	Full duty
	50.09.65	Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' under garments (excluding pyjama suits and shirts, including collars)	Full duty less 5%
	50.10.65	Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' under garments (excluding pyjama suits and shirts, including collars)	Full duty less 5%

I Item	II Tariff Heading and Description	III Extent of Rebate
51.04.60	Woven printed fabrics of man-made fibres, raised on one or on both sides, for under garments (excluding shirts, including collars):	
	(1) Of cellulosic fibres (continuous) of a f.o.b. price not exceeding 110c per lb. and exceeding 29c per sq. yd.	Full duty
	(2) Of synthetic fibres (continuous) of a f.o.b. price not exceeding 110c per lb. and exceeding 29c per sq. yd.	Full duty less 10%
51.04.65	Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' under garments (excluding pyjama suits and shirts, including collars)	Full duty less 5%
51.04.80	Woven unprinted fabrics containing more than 50 per cent of synthetic fibres (continuous) and of a f.o.b. price per lb. exceeding 90c, for the manufacture of under garments (excluding nightdresses, pyjama suits and shirts, including collars)	Full duty less 10%
51.04.90	Woven unprinted fabrics of cellulosic fibres (continuous):	
	(1) In a plain weave, of a f.o.b. price per lb. not exceeding 65c, for the manufacture of women's and girls' under garments (excluding nightdresses, pyjama suits and shirts)	Not exceeding the M.F.N. duty
	(2) Containing no cotton and of a f.o.b. price per lb. exceeding 77½c, for the manufacture of under garments (excluding nightdresses, pyjama suits and shirts, including collars):	
	Liable to the general duty and of a value for duty purposes per sq. yd.:	
	(i) Not exceeding 26½c	Ordinary duty in excess of 4c per sq. yd. less 5%
	(ii) Exceeding 26½c	Full duty less 10%
	Liable to the M.F.N. duty or the preferential duty and of a value for duty purposes per sq. yd.:	
	(i) Not exceeding 30c	Ordinary duty in excess of 3c per sq. yd. less 5%
	(ii) Exceeding 30c	Full duty less 5%
55.09.60	Woven printed fabrics of cotton, raised on one or on both sides, of a f.o.b. price not exceeding 110c per lb. and exceeding 29c per sq. yd., for the manufacture of nightdresses and pyjama suits	Full duty
55.09.61	Woven printed fabrics of cotton, raised on one or on both sides, of a f.o.b. price exceeding 110c per lb. and 29c per sq. yd., for the manufacture of nightdresses and pyjama suits	Not exceeding the M.F.N. duty
55.09.66	Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' under garments (excluding pyjama suits and shirts, including collars)	Full duty less 5%
55.09.99	Woven unprinted fabrics of cotton (not khaki-coloured), in a plain, twill or sateen weave, raised on one or on both sides, of a f.o.b. price per sq. yd. exceeding 28c, for the manufacture of nightdresses and pyjama suits	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	56.07.60 Woven printed fabrics of man-made fibres, raised on one or on both sides, for the manufacture of under garments (excluding shirts, including collars):	
	(1) Of cellulosic fibres (discontinuous) of a f.o.b. price not exceeding 110c per lb. and exceeding 29c per sq. yd.	Full duty
	(2) Of synthetic fibres (discontinuous) of a f.o.b. price not exceeding 110c per lb. and exceeding 29c per sq. yd.	Full duty less 10%
	56.07.63 Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' under garments (excluding pyjama suits and shirts, including collars)	Full duty less 5%
	56.07.80 Woven unprinted fabrics of synthetic fibres, raised on one or on both sides, of a f.o.b. price per sq. yd. exceeding 28c, for the manufacture of nightdresses and pyjama suits	Full duty less 10%
	56.07.85 Woven unprinted fabrics of synthetic fibres, raised on one or on both sides, of a f.o.b. price per sq. yd. exceeding 28c, or not raised:	
	(1) Of a f.o.b. price per lb. exceeding 90c, for the manufacture of under garments (excluding nightdresses, pyjama suits and shirts, including collars;	Full duty less 10%
	(2) Raised on one or on both sides, for the manufacture of nightdresses and pyjama suits	Full duty less 10%
	56.07.90 Woven unprinted fabrics of cellulosic fibres (discontinuous), containing no cotton and of a f.o.b. price per lb. exceeding 77½c, for the manufacture of under garments (excluding nightdresses, pyjama suits and shirts, including collars):	
	Liable to the general duty and of a value for duty purposes per sq. yd.:	
	(i) Not exceeding 26¾c	Ordinary duty in excess of 4c per sq. yd. less 5%
	(ii) Exceeding 26¾c	Full duty less 10%
	Liable to the M.F.N. duty or the preferential duty and of a value for duty purposes per sq. yd.:	
	(i) Not exceeding 30c	Ordinary duty in excess of 3c per sq. yd. less 5%
	(ii) Exceeding 30c	Full duty less 5%
	58.04.20 Corduroy of cotton, for the manufacture of nightdresses, pyjama suits and shirts, including collars:	
	(1) Of a f.o.b. price per sq. yd. not exceeding 24c:	
	Liable to the general duty or the M.F.N. duty	¾c per sq. yd.
	Liable to the preferential duty	Full duty
	(2) Of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 80c per lb.	Not exceeding the M.F.N. duty
	(3) Of a f.o.b. price exceeding 24c per sq. yd. and 80c per lb.	Full duty
	58.07 Ornamental textile trimmings (excluding braid)	Full duty
	58.09 Lace trimmings (including motifs,	Full duty

I em	II Tariff Heading and Description		III Extent of Rebate
	58.10	(1) Embroidery with a knitted ground of synthetic fibres retained after embroidering (excluding openwork fabrics similar to lace and trimmings)	Full duty less 10%
		(2) Embroidered trimmings (including motifs)	Full duty
	60.01	Knitted or crocheted fabrics (excluding knitted open-work fabrics similar to net fabrics):	
		(1) Knitted trimmings, for the manufacture of pyjama suits and nightdresses	Full duty
		(2) Knitted trimmings, for the manufacture of under garments (excluding pyjama suits and nightdresses)	Not exceeding the M.F.N. duty
		(3) Of combed wool or other combed animal hair, for the manufacture of pyjama suits, nightdresses and shirts, including collars	Not exceeding the M.F.N. duty
		(4) Of carded wool or other carded animal hair, for the manufacture of pyjama suits, nightdresses and shirts, including collars	Not exceeding the M.F.N. duty
		(5) Knitted open-work fabrics similar to lace, of stretch or bulked yarns, for the manufacture of under garments	Not exceeding the preferential duty
	61.08	Bows, rosettes and similar accessories and trimmings, for women's and girls' under garments	Full duty
	83.09	Buckles and slides, of base metal	Full duty
2	**Industry: Infants' Clothing**		
	50.09	Woven fabrics of silk or waste silk	Full duty
	51.04	Woven fabrics of man-made fibres (continuous)	Full duty
	53.11	Woven fabrics of sheep's or lambs' wool or of other animal hair	Full duty
	54.05	Woven fabrics of flax	Full duty
	55.08	Terry towelling and similar terry fabrics of cotton, for the manufacture of infants' clothing (excluding napkins)	Full duty
	55.09	Woven fabrics of cotton (excluding terry woven fabrics)	Full duty
	56.07	Woven fabrics of man-made fibres (discontinuous)	Full duty
	58.04	Pile woven fabrics (excluding terry towelling)	Full duty
	58.07	Ornamental trimmings (excluding braid)	Full duty
	58.09	Lace, in the piece, in strips or in motifs, for use as trimmings	Not exceeding the M.F.N. duty
	58.10	Embroidered trimmings (including motifs)	Full duty
	59.11	Rubberised textile fabrics	Not exceeding the M.F.N. duty
	60.01	Knitted or crocheted fabrics	Full duty
	83.09	Buckles, buckle-clasps, hooks, eyes, eyelets, slides and the like, of base metal	Full duty
3	**Industry: Waterproof Clothing**		
	15.07	Linseed oil	Full duty
	15.08	Linseed oil, boiled	Full duty
	27.07	Coal tar naphtha	Full duty
	40.06	Rubber adhesives	Full duty
	57.10	Woven jute fabrics, for use as padding	Full duty
	58.07	Ornamental textile trimmings (excluding braid)	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	59.09	Textile fabrics, impregnated or coated with oil or with preparations with a basis of drying oil	Full duty
	59.11	Rubberised textile fabrics	Full duty
	61.11	Pads (excluding those of felt)	Full duty
	83.09	Buckles (excluding buckle mould(s), buckle-clasps, hooks, eyes, eyelets, slides and the like, of base metal; tubular rivets and bifurcated rivets, of base metal	Full duty
	98.01	Press-fasteners, including snap-fasteners and press-studs	Full duty
311.24	**Industry: Blankets and Rugs**		
	53.08	Mohair yarns	Full duty
311.25	**Industry: Foundation Garments and Elasticised Apparel; Belts whether or not Elasticised**		
	39.00	Textile fabrics (woven or knitted) interlined with foam or sponge plastic	Full duty
	39.07	Bust cups of foam or sponge plastic	Full duty
	40.13	Suspender ends of rubber, for foundation garments	Full duty
	40.14	Bust cups of foam rubber	Full duty
	51.04	Woven unprinted fabrics of man-made fibres (continuous), for the manufacture of foundation garments:	
		(1) Woven from stretch or similar bulked yarns	Not exceeding the M.F.N. duty
		(2) Of synthetic fibres (excluding fabrics woven from stretch or similar bulked yarns and woven fabrics containing polyurethane elastomers) of a f.o.b. price per lb. exceeding 90c	Full duty less 10%
		(3) Containing polyurethane elastomers	Not exceeding the M.F.N. duty
	55.09	Woven fabrics of cotton, of a f.o.b. price per sq. yd. exceeding 37½c	Full duty
	56.07.80	Woven unprinted fabrics of man-made fibres (discontinuous):	
		(1) Containing more than 50 per cent synthetic fibres and of a f.o.b. price per lb. exceeding 90c	Full duty less 10%
		(2) Quilted or padded, for use as padding	Not exceeding the M.F.N. duty
	56.07.85	Woven unprinted fabrics of man-made fibres (discontinuous):	
		(1) Containing more than 50 per cent synthetic fibres and of a f.o.b. price per lb. exceeding 90c	Full duty less 10%
		(2) Quilted or padded, for use as padding	Not exceeding the M.F.N. duty
	58.05	Webbing	Not exceeding the M.F.N. duty
	58.07	(1) Braid, for the manufacture of belts	Not exceeding the M.F.N. duty
		(2) Ornamental textile trimmings (excluding braid)	Full duty
	58.09	Lace trimmings (including motifs)	Full duty
	58.10	Embroidered trimmings (including motifs)	Full duty
	59.11	Fabrics rubberised with foam rubber	Full duty
	59.13	Elastic fabrics and trimmings (excluding knitted or crocheted goods):	
		(1) Fabrics exceeding 30 cm. in width, for the manufacture of foundation garments	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
		(2) Elastic webbing and braid (of a width of 10 cm. or more but not exceeding 30 cm.), for the manufacture of foundation garments	Not exceeding the M.F.N. duty
		(3) Elastic fabrics, braid and webbing, for the manufacture of arm-bands, belts (including plaited belts), braces, garters and sock suspenders	Not exceeding the M.F.N. duty
	60.01	(1) Knitted fabrics of stretch or similar bulked yarns (excluding open-work fabrics similar to net fabrics)	Full duty
		(2) Knitted or crocheted trimmings (excluding knitted open-work fabrics similar to net fabrics)	Full duty
		(3) Knitted fabrics containing polyurethane elastomers	Full duty
	60.06	(1) Knitted or crocheted fabrics, for the manufacture of foundation garments	Full duty
		(2) Knitted or crocheted fabrics, interlined with foam rubber	Full duty
	61.08	Bows, rosettes and similar accessories and trimmings	Full duty
	61.09	Suspenders, for the manufacture of foundation garments	Full duty
	83.09	Fittings (excluding buckle moulds), of base metal	Full duty
	98.13	Corset busks and similar supports, of metal	Full duty
311.26	**Industry: Bags**		
	39.02	Ethylene polymers and copolymers, with a specific gravity not exceeding 0.940, liquid or pasty or in blocks, lumps, powders and similar bulk forms, for the lamination of film or sheet of artificial plastic material and textile material, for the manufacture of lined bags	Full duty
	48.05	Kraft paper, creped, for the manufacture of lined sugar bags	Full duty
	57.10	Woven fabrics of jute, for the manufacture of containers for wattle bark extract, felspar and asbestos, and for the manufacture of lined sugar bags	Full duty
311.27	**Industry: Camping and Allied Goods**		
	51.01	Prepared sewing yarn of man-made fibres (continuous)	Not exceeding the M.F.N. duty
	54.03	Yarn of flax	Not exceeding the M.F.N. duty
	55.05	Cotton yarn	Not exceeding the M.F.N. duty
	56.05	Yarn of man-made fibres (discontinuous)	Not exceeding the M.F.N. duty
	57.06	Yarn of jute	Full duty
	83.02	D-rings	Full duty
	83.09	Brass eyelets, hooks and eyes	Full duty
312.00	FOOTWEAR, HEADGEAR, UMBRELLAS AND SUNSHADES		
312.01	**Industry: Footwear**		
	15.15	Beeswax and other insect waxes	Full duty
	15.16	Vegetable waxes, whether or not coloured	Full duty
	27.13	Mineral waxes	Full duty
	32.09	Prepared water pigments, of a kind used for finishing leather; stamping foil	Full duty
	32.13	Marking and embossing ink	Full duty
	34.02	Organic surface-active agents (excluding soaps); surface-active preparations and washing preparations (whether or not containing soap)	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
34.04	Artificial waxes; prepared waxes	Full duty
34.05	Polishes and creams	Full duty
38.12	Prepared dressings	Full duty
38.18	Composite solvents	Full duty
39.00	Artificial plastic material (excluding polyvinyl chloride of a thickness not exceeding 0.05 in.), for use as upper material, as stiffening material, for covering heels, for the manufacture of toe cap stiffeners or for the manufacture of top-pieces for heels; adhesives of synthetic resin or artificial plastic material	Full duty
39.01	Polyester film or sheet, whether or not laminated with a textile fabric, for the manufacture of strapping for footwear	Full duty
39.03	Celluloid sheets, for making heel plates, for covering heels or for making shoe fillers; vulcanised fibre	Full duty
39.07	Buckles, ornaments, welting and randing, of artificial plastic material	Full duty
40.01	Crepe rubber soling sheet	Full duty
40.05	Crepe rubber, whether or not backed with textile fabric	Full duty
40.06	Rubber adhesives	Full duty
40.08	(1) Welting and randing, of rubber	Full duty
	(2) Plates, sheets and strip, of foam rubber	Full duty
41.00	Leather backed with textile fabric, for the manufacture of slippers or uppers	Full duty
41.02	Bovine cattle leather, not exceeding 24 sq. ft. per hide or 12 sq. ft. per half hide, for use as linings	Full duty
42.05	Welting and randing, of leather or of composition leather; leather thongs and ornaments; woven leather upper material	Full duty
43.02	Furskins (of sheep), for making uppers	Full duty
43.03	Trimmings of rabbit furskins	Full duty
44.27	Ornaments of wood	Full duty
45.03	Cork shoe fillers	Full duty
48.00	Paper and paperboard, for the manufacture of stiffeners or insoles	Full duty
48.01	Paperboard; cover paper, for the protection of shoe uppers during manufacture	Full duty
48.07	Paperboard with textile backing; paperboard with split leather backing, for the manufacture of insoles or socking	Full duty
48.15	Wrappers of cellulose wadding	Full duty
48.21	Paperboard insole strips with flexible edges or inserts of any material	Not exceeding 10%
50.04	Silk yarn (excluding yarn of noil or other waste silk), not put up for retail sale	Full duty
50.09	Woven fabrics of silk, for use as linings, as upper material or for covering heels	Full duty
51.01	Prepared sewing yarn of man-made fibres (continuous)	Not exceeding 5%
51.04	Woven fabrics of man-made fibres (continuous), for use as linings, as upper material or for covering heels	Not exceeding the M.F.N. duty
52.02	Woven fabrics of metal thread or of metallised yarn, for use as upper material or for covering heels	Full duty
53.12	Woven fabrics of coarse animal hair, for use as linings	Not exceeding the M.F.N. duty

I Item	II Tariff Heading and Description	III Extent of Rebate
53.13	Woven fabrics of horsehair, for use as linings	Not exceeding the M.F.N. duty
54.03	Flax yarn	Not exceeding the M.F.N. duty
54.05	Woven fabrics of flax, for use as linings, as upper material or for covering heels	Full duty
55.05	Cotton yarn	Not exceeding the M.F.N. duty
55.09	Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels; woven cotton fabrics in a plain, twill or sateen weave, raised on one side for use as linings:	
	(1) Of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck	Full duty
	(2) Other	Not exceeding the M.F.N. duty
56.05	Yarn of man-made fibres (discontinuous)	Full duty
56.07	Woven fabrics of man-made fibres (discontinuous), for use as linings, as upper material or for covering heels	Not exceeding the M.F.N. duty
57.05	Yarn of hemp	Full duty
57.06	Yarn of jute	Full duty
57.10	Woven fabrics of jute, for use as linings	Full duty
57.12	Woven fabrics of paper yarn, for use as upper material	Full duty
58.04	Woven pile fabrics	Not exceeding the M.F.N. duty
58.05	Narrow woven fabrics, for use as backing material for uppers or insoles	Not exceeding the M.F.N. duty
58.07	Cords, pompons and other trimmings	Full duty
58.08	Net fabrics (plain), for use as upper material	Not exceeding the M.F.N. duty
58.09	Net fabrics (figured), for use as upper material	Not exceeding the M.F.N. duty
58.10	Embroidery, in the piece, for use as upper material	Full duty
59.03	Bonded fibre fabrics and similar bonded yarn fabrics (not impregnated or coated with cellulose or other artificial plastic material)	Full duty
59.08	Stiffening fabrics, including toe puff materials	Not exceeding the M.F.N. duty
59.11	Rubberised textile fabrics, for use as linings or as upper material, including toe puff materials	Not exceeding the M.F.N. duty
59.12	Textile fabrics, impregnated or coated, for use as upper material, for insole reinforcement or as stiffening fabric, including toe puff materials	Not exceeding the M.F.N. duty
59.13	Elastic fabrics and trimmings:	
	(1) Of a width not exceeding 30 cm., for use as upper material, linings or trimmings	Not exceeding the M.F.N. duty
	(2) Of a width exceeding 30 cm., for use as upper material or as linings	Full duty
60.01	Knitted or crocheted fabrics (whether or not backed with foam rubber or with sponge rubber)	Not exceeding the M.F.N. duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	62.05	Made up insole ribbing material, in preformed strips	Full duty
	64.05	Cork clog soles; vamps of embossed fabrics; heel top-pieces (detachable) of artificial plastic material, for the manufacture of plastic heels	Full duty
	70.19	Ornaments for footwear	Full duty
	71.16	Ornaments for footwear	Full duty
	73.12	Tacking ribbon of iron or steel	Full duty
	73.31	Nails, tacks and studs, of iron or steel	Full duty
	73.40	Steel sleeves and spigots, for detachable heel top-pieces; top-pieces for footwear	Full duty
	74.14	Nails and studs, of copper	Full duty
	76.16	Studs of aluminium	Full duty
	83.02	Base metal ornaments	Full duty
	83.09	Buckles, buckle-clasps, hooks, eyes and eyelets, of base metal	Full duty
	96.02	Brushes	Full duty
	98.01	Buttons	Full duty
	98.05	Crayons	Full duty
312.02	**Industry: Headgear**		
	29.14	Acetic acid, for the manufacture of felt hoods	Full duty less 20%
	40.08	Plates, sheets or strip, of gutta-percha	Full duty
	41.00	Leather or composition leather, for the manufacture of inside bands	Full duty
	46.01	Plaits of straw, esparto and similar plaiting materials	Not exceeding the M.F.N. duty
	46.02	Plaiting materials woven in sheet form	Full duty
	50.09	Woven fabrics of silk or of waste silk, for the manufacture of linings, borders and bands, including inside bands	Not exceeding the M.F.N. duty
	51.04	Woven fabrics of man-made fibres (continuous), for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Not exceeding the M.F.N. duty
	52.02	Woven fabrics of metal thread or of metallised yarn, for the manufacture of borders and bands	Full duty
	53.11	Woven fabrics of sheep's or lambs' wool or fine animal hair, for the manufacture of linings, borders, bands (including inside bands) and stiffeners; woollen fabrics, for the manufacture of headgear	Not exceeding the M.F.N. duty
	53.12	Woven fabrics of coarse animal hair, for the manufacture of linings and stiffeners	Not exceeding the M.F.N. duty
	54.05	Woven fabrics of flax, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty
	55.09	Woven fabrics of cotton:	
		(1) In a plain, twill or sateen weave, treated with water-repellent preparations, for the manufacture of headgear	Full duty
		(2) Fabrics (excluding fabrics in a plain, twill or sateen weave), for the manufacture of headgear	Not exceeding the M.F.N. duty
		(3) For the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear (excluding cloth hats)	Not exceeding the M.F.N. duty
	56.07	Woven fabrics of man-made fibres (discontinuous), for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Not exceeding the M.F.N. duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	57.10	Woven fabrics of jute, for use as padding	Full duty
	57.12	Woven fabrics of paper yarn, for the manufacture of headgear	Full duty
	58.04	Woven pile fabrics, for the manufacture of headgear and hat bands	Not exceeding the M.F.N. duty
	58.05	Narrow woven fabrics, for the manufacture of borders and bands (including inside bands)	Not exceeding the M.F.N. duty
	58.07	Braids	Not exceeding the M.F.N. duty
	59.02	Felt	Full duty
	59.03	Bonded fibre fabrics and similar bonded yarn fabrics (not impregnated or coated with artificial plastic material)	Full duty
	59.07	Buckram and similar fabrics	Not exceeding the M.F.N. duty
	59.09	Textile fabrics impregnated or coated with oil or with preparations with a basis of drying oil	Not exceeding the M.F.N. duty
	59.11	Rubberised textile fabrics, for the manufacture of caps and cap covers	Not exceeding the M.F.N. duty
	60.01	Knitted or crocheted fabrics, (excluding knitted open-work fabrics similar to lace or net fabrics) for the manufacture of hats (excluding cloth hats)	Not exceeding the M.F.N. duty
	62.05	Pleated puggarees and pleated organza, for the manufacture of hat bands	Full duty
	65.01	Hoods of felt, neither blocked to shape nor with made brims, for the manufacture of women's and girls' hats:	
		(1) Of fur felt	Full duty
		(2) Of other felt	Not exceeding the M.F.N. duty
	65.02	Hat shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	Full duty
	65.03	Hoods of felt, not further processed than blocked to shape and with with made brims (capelines), for the manufacture of women's or girls' hats	Full duty
	65.04	Hat shapes, plaited or made from plaited or other strips of any material, not further processed than blocked to shape and with made brims, for the manufacture of women's or girls' hats	Full duty
	65.07	Inside bands, linings, cap peaks not covered with cloth	Full duty
	67.02	Artificial flowers, fruit and foliage	Full duty
	73.14	Millinery wire	Full duty
	73.35	Springs of iron or steel	Full duty
	83.09	Metal fittings, of base metal, for caps, helmets and chin straps	Full duty
312.03	**Industry: Umbrellas and Sunshades**		
	50.09	Woven fabrics of silk, for hand umbrellas	Full duty
	51.04	Woven fabrics of man-made fibres (continuous), for hand umbrellas	Full duty
	55.09	Woven fabrics of cotton, for hand umbrellas	Full duty
	56.07	Woven fabrics of man-made fibres (discontinuous), for hand umbrellas	Full duty
	66.03	Parts, fittings, trimmings and accessories (excluding textile articles)	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
313.00	CERAMIC, GLASS AND OTHER MINERAL PRODUCTS		
313.01	**Industry: Abrasive Goods**		
	39.01	Phenol formaldehyde powder, for the manufacture of grinding wheels and discs	Full duty
	39.03	Vulcanised fibre	Full duty
	39.07	Vulcanised fibre discs	Full duty
	48.01	Kraft paper and manila paper, for the manufacture of abrasive paper	Full duty
	48.07	Paper externally reinforced with textile material	Full duty
	51.04	Woven fabrics of polyamide fibres, in a gauze weave, for the manufacture of grinding wheels and discs	Not exceeding the M.F.N. duty
	55.09	Woven fabrics of cotton, for the manufacture of abrasive cloth	Not exceeding the M.F.N. duty
	59.12	Impregnated textile fabrics, for the manufacture of abrasive cloth	Not exceeding the M.F.N. duty
	62.05	Gauze discs of polyamide fibres, for the manufacture of grinding wheels and discs	Full duty
	70.20	Glass fibre gauze (and discs thereof), for the manufacture of grinding wheels and discs	Full duty
313.02	**Industry: Asbestos Products**		
	25.24	(1) Chrysotile asbestos, for the manufacture of asbestos-cement products	Full duty
		(2) Chrysotile asbestos, for the manufacture of floor tiles and floor sheets	Full duty
	55.09	Woven fabrics of cotton, raised on one or on both sides, for the manufacture of protective clothing, including gloves	Full duty
	68.13	(1) Asbestos fabrics, for the manufacture of protective clothing, including gloves	Full duty
		(2) Asbestos felt, for the manufacture of bitumen or tar impregnated felt	Full duty
313.03	**Industry: Friction Materials**		
	39.01	Phenol formaldehyde and cashew type phenolic resins, for the manufacture of brake linings and clutch facings	Full duty
313.04	**Industry: Insulating and Refractory Goods**		
	25.19	Magnesite (calcined or raw)	Full duty
	26.01	Chrome ore	Full duty
313.05	**Industry: Floor Making Preparations**		
	25.19	Magnesite (calcined)	Full duty
313.06	**Industry: Ceramic Products**		
	25.32	Zirconium silicate	Full duty
	28.20	Aluminium oxide	Full duty
	32.08	Glass frit	Full duty
	39.06	Sodium alginate	Full duty
	49.08	Transfers (decalcomanias)	Full duty
313.07	**Industry: Glass and Glassware**		
	29.15	Dimethyl phthalate	Full duty
	39.02	Artificial plastic materials (in sheets or rolls), for the manufacture of laminated safety glass	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	49.08	Transfers (decalcomanias), for the manufacture of household glassware	Full duty
	70.03	Plain clear drawn glass, of a weight per sq. ft. exceeding 21 oz. but not exceeding 24 oz., for the manufacture of safety glass	Full duty
	70.13	(1) Glassware (uncut), for the manufacture of cut glassware	Full duty
		(2) Glassware, footed and stemmed, for colouring, badging and decorating	Full duty
	70.20	Continuous filament glass yarn, for the manufacture of woven glass tape for electrical insulating purposes	Full duty
313.08		**Industry: Gypsumboard**	
	39.02	Unplasticised polyvinyl chloride film or sheet, printed or unprinted, of a thickness not exceeding 0.016 in., for the covering of gypsum-board	Full duty
314.00		JEWELLERY, IMITATION JEWELLERY AND PRECIOUS STONES	
314.01		**Industry: Imitation Jewellery**	
	32.09	Pearl essence	Full duty
	39.07	Beads (excluding imitation pearls) and parts of articles of personal adornment; pearlised balls, ovals and similar shapes, unpierced	Full duty
	44.27	Wooden beads; parts of articles of personal adornment	Full duty
	70.19	Glass beads (excluding imitation pearls), imitation precious and semi-precious stones and similar fancy glass smallwares; pearlised balls, ovals and similar shapes, unpierced	Full duty
	71.16	Necklace clasps; udfinished parts of imitation jewellery	Full duty
	73.00	Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of iron or steel, for imitation jewellery	Full duty
	74.00	Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of copper, for imitation jewellery	Full duty
	75.00	Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of nickel, for imitation jewellery	Full duty
	76.00	Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of aluminium, for imitation jewellery	Full duty
	95.00	Beads of carving or moulding materials	Full duty
314.02		**Industry: Precious Stones**	
	28.17	Sodium hydroxide (caustic soda), for use in the manufacture of synthetic diamonds	Full duty
315.00		BASE METALS AND BASE METAL ARTICLES	
315.01		**Industry: Base Metals**	
	15.07	(1) Linseed oil, for the manufacture of castings	Full duty
		(2) Rape seed oil, for use in the continuous casting of steel	Full duty
	15.16	Vegetable waxes	Full duty
	25.19	Calcined magnesite	Full duty
	25.27	French chalk	Full duty
	26.01	(1) Chrome ore, for the manufacture of ferro-chromium	Full duty
		(2) Molybdenite, columbite and pyrochlore ores and concentrates, for the manufacture of base metals	Full duty
		(3) Zinc ores and concentrates, for the manufacture of zinc	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	27.10	Petroleum naphtha, for use as fuel in the refining process in the manufacture of electrolytic copper	Full duty less 1666c per 1000 gal.
	27.13	Mineral waxes	Full duty
	28.05	Foundry blacking	Full duty
	28.13	Hydrofluoride in aqueous solutions of a strength not exceeding 85 per cent by weight	Full duty
	28.17	Sodium hydroxide (caustic soda), for the reclamation of tin	Full duty
	38.19	Case hardening powders and compounds; anti-piping materials, for the manufacture of steel ingots; sand reviving compounds	Full duty
	73.02	Ferro-alloys	Full duty
	73.40	Plugs used as gauges for grooving and cutting rolls for rolling iron or steel	Full duty
	76.03	Aluminium sheet and strip (coiled), of a thickness of not more than 0.128 in., for the manufacture of aluminium foil	Full duty
	85.24	Carbon electrodes, for arc furnaces	Full duty
315.02	**Industry: Metal Pipes and Tubes**		
	70.20	Glass fibre fabric, for insulating steel pipes	Full duty
	73.15	Stainless steel in rolls	Full duty
315.03	**Industry: Metal Containers**		
	27.07	Solvent naphtha	Full duty
	32.09	Stoving varnishes and lacquers	Full duty
	38.13	Soldering fluxes	Full duty
	39.02	Artificial plastic sealing compounds	Full duty
	39.07	Artificial plastic caps, for the manufacture of trade packages	Full duty
	40.06	Rubber sealing compounds	Full duty
	73.13	Steel sheets, for the manufacture of steel drums	Full duty
	76.03	Coiled aluminium, of a thickness exceeding 0.012 in. but not exceeding 0.016 in., containing, by weight, not less than 3.5 per cent but not more than 6.0 per cent magnesium, for the manufacture of easy-opening ends for metal containers	Full duty
	83.13	Caps, nozzles, studs and telescopic taps, for the manufacture of trade packages	Full duty
315.04	**Industry: Wire Products**		
	73.14	Wire of iron or steel, for the manufacture of wire netting, barbed wire and woven wire	Full duty
	73.15	Wire of stainless steel, for the manufacture of woven wire	Full duty
	74.03	Copper wire, for the manufacture of woven wire	Full duty
315.05	**Industry: Bolts, Nuts and Other Metal Fasteners**		
	73.10	Drawn steel rod and high tensile steel bar, for the manufacture of bolts, nuts and rivets	Full duty
	73.12	Metal strip, for the manufacture of nails	Full duty
	73.14	Iron or steel wire, for the manufacture of nails	Full duty
315.06	**Industry: Stoves**		
	28.19	Zinc oxides	Full duty
	32.08	Glass frit	Full duty
	73.04	Steel grit	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	73.36	Ash pit top plates, barrels (inner and outer), and lifting pockets, for the manufacture of solid fuel stoves	Full duty
	83.14	Name-plates, for the manufacture of solid fuel stoves	Not exceeding the M.F.N. duty
315.07	**Industry: Sheet Metal Products**		
	29.14	Acetic acid, for electroplating	Full duty less 20%
	73.15	Stainless steel, of a thickness not exceeding 0.91 mm., for the manufacture of hollowware for kitchen or table use	Full duty
	73.18	Steel tubing for petrol and other filler funnels	Full duty
	73.38	Spouts and handles, of iron or steel, for the manufacture of kitchen or household articles; stampings, pressings and made up roughs, of kitchen or household articles, for the manufacture of electroplated ware	Full duty
	73.40	Eyelets, handles, hooks, angles, rims and rings, for the manufacture of milk cans and other pressed steelware	Full duty
	74.04	Copper plates (perforated), for the manufacture of milk strainers	Full duty
	74.04	Copper plates (perforated), for the manufacture of milk strainers	Full duty
	74.18	(1) Spouts and handles, of copper, for the manufacture of kitchen or household articles	Full duty
		(2) Stampings, pressings and made up roughs, not plated, of kitchen or household articles, for the manufacture of electroplated ware (excluding beer mugs, presentation cups, trophies, spoons and forks)	Full duty
	75.06	Stampings, pressings and made up roughs, not plated, for the manufacture of electroplated ware (excluding beer mugs, presentation cups, trophies, spoons and forks)	Full duty
	76.15	Handles of aluminium, for the manufacture of kitchen or household articles	Full duty
	82.00	Stampings, pressings and made up roughs of cutlery and other implements of base metal (excluding spoons and forks), not plated, for the manufacture of electroplated ware	Full duty
315.08	**Industry: Tools and Implements**		
	44.25	(1) Wooden handles, for sickles, matchets (including cane knives and corn knives) and saws manufactured in Botswana	Full duty
		(2) Wooden handles, for hammers, chisels, trowels and other tools (excluding spades, picks, rakes, axes and other tools mainly used in agriculture, horticulture or forestry) manufactured in Botswana	Full duty
	73.12	(1) Mild steel strip for the manufacture of shovels, spades, forks and picks	Full duty
		(2) Steel strip, for the manufacture of saw blades	Full duty
	73.15	(1) High speed steel, for the manufacture of pressing, stamping, drilling, tapping, threading, boring, broaching, milling and similar cutting tools	Full duty
		(2) Strip of alloy steel or of high carbon steel, for the manufacture of saw blades	Full duty
	73.18	Steel tubes, for the manufacture of rock drills; solid drawn tubes, with a diameter not exceeding 1 in., for the manufacture of rock drill parts and hose menders	Full duty
	73.40	Steel blanks, cut to size, but not bent or otherwise worked, for the manufacture of sickles	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	82.02	Circular saw blanks with a diameter of 6 in. or more, with centre holes but not further worked; steel cross cut saw plates, shaped but not further worked, for the manufacture of jacksaws	Not exceeding the M.F.N. duty
	82.03	Dropforged steel blanks, for the manufacture of adjustable pliers, spanners and wrenches and similar hand tools	Full duty
	82.04	Blanks, for the manufacture of brick, pointing, gauging and tilers' trowels	Not exceeding the M.F.N. duty
315.09	**Industry: Metallic Carbide Products**		
	28.28	Tungsten acid and tungsten oxide	Full duty
	28.56	Metallic carbides	Full duty
315.10	**Industry: Cutlery, Spoons and Forks**		
	39.03	Xylonite sheets	Full duty
	73.15	(1) Stainless steel sheets	Full duty
		(2) Stainless steel bars and rods, for the manufacture of knives	Full duty
	82.09	Knives (rough or unfinished), of stainless steel	Not exceeding 10%
	82.14	Flat stampings, for the manufacture of spoons and forks	Full duty less 10%
315.11	**Industry: Safes and Strong-room Doors**		
	83.01	Locks (including keys) and lock mechanisms	Full duty
315.12	**Industry: Lampshades**		
	39.00	Artificial plastic materials, in sheets or rolls	Full duty
	41.07	Parchment-dressed leather	Full duty
315.13	**Industry: Handbag Frames**		
	39.07	Ornamental fittings of artificial plastic	Full duty
	44.27	Ornamental fittings of wood	Full duty
	70.19	Ornamental fittings of glass	Full duty
	73.12	Steel strip, embossed	Full duty
	83.02	Medallions and other ornamental fittings, of base metal	Full duty
315.14	**Industry: Closures and Closure Linings**		
	32.09	Varnishes and lacquers	Full duty
	39.00	Artificial plastic materials, for use as linings or for coating linings	Full duty
	40.00	Rubber materials, for use as linings or for coating linings	Full duty
	45.04	Cork lining (whether or not cut to size)	Full duty
	48.00	Paper or paperboard lining (whether or not cut to size)	Full duty
	76.04	Aluminium foil	Full duty
315.15	**Industry: Welding Electrodes**		
	25.00	Mineral products, for use as fluxes	Full duty
	26.00	Metallic ores, for use as fluxes	Full duty
	38.13	Electrode coating preparations	Full duty
	55.05	Cotton yarn	Not exceeding the M.F.N. duty
	59.04	Cotton twine	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
316.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT		
316.01	**Industry: Machinery and Mechanical Appliances and Implements**		
	29.30	Toluene di-iso-cyanate, for the manufacture of printing machine rollers	Full duty
	39.01	Polyester resin, for the manufacture of printing machine rollers	Full duty
	73.00	Bimetal or trimetal strip, of iron or steel, for the manufacture of bearings	Full duty
	73.18	Tubes and pipes, of iron or steel, for the manufacture of economisers	Full duty
	76.03	Bimetal or trimetal strip, of tin and aluminium, for the manufacture of bearings	Full duty
	82.06	Circular blades, of stainless steel, for the manufacture of food slicing machines	Full duty
	83.02	Castors, for the manufacture of electric washing machines	Full duty
	84.06	(1) Pistons and piston rings, not worked	Full duty
		(2) Injection nozzle bodies and needles, unfinished, for the manufacture of fuel injection nozzles for diesel engines	Full duty
		(3) Internal combustion piston engines, for the manufacture of scrapers and road graders	Full duty
	84.40	Drain assemblies, gyrators and gyrator drives, legs, oil pans and covers, wringers and wringer drives, for the manufacture of laundry washing machines	Full duty
	84.61	Valves of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 0.5 in., for the manufacture of hydraulic industrial equipment	Full duty
	84.62	(1) Unworked rings, for the manufacture of roller bearings	Full duty
		(2) Unworked rings, for the manufacture of ball bearings	Not exceeding the preferential duty
	84.63	Reduction gears or gear-boxes and parts thereof, for the manufacture of scrapers	Not exceeding the preferential duty
	85.01	(1) Electric motors, three-phase, not exceeding 350 h.p., for the manufacture of coal-cutters and loaders	Not exceeding the preferential duty
		(2) Fractional horse power electric motors, for the manufacture of floor polishers, vacuum cleaners, lathes and machine-tools	Not exceeding the preferential duty
		(3) Electric motors, three-phase, from 1 h.p. to 75 h.p., for the manufacture of scrapers	Not exceeding the preferential duty
	85.23	Electric cable harness insulated with artificial plastic material, for the manufacture of road graders	Not exceeding the preferential duty
	87.06	Steering wheels and other steering mechanism parts from and including the steering box up to and including the steering link, instrument panels with gauges and brake mechanisms (excluding brake drums), for the manufacture of road graders	Full duty
316.02	**Industry: Pumps**		
	84.10	(1) Parts of unassembled pumps (excluding pedestals, frameworks, casing and hose), with or without parts specified elsewhere in item 316.02 in respect of the pumps mentioned in this paragraph, for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil	Not exceeding the M.F.N. duty
		(2) Pumps (excluding hose), with or without indicators, for the manufacture of portable oil pumps, oil reservoirs or oil distributors	Not exceeding the M.F.N. duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	84.61	Discharge control cocks, for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil	Full duty
	85.01	Electric motors, for the manufacture of pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil	Not exceeding the preferential duty
	90.26	Meters, for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil	Full duty
	90.27	Indicators (whether or not price calculating type), for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil	Full duty
316.03	**Industry: Agricultural Machinery and Mechanical Appliances and Implements**		
	73.10	Bars and rods, of iron or steel	Full duty
	73.11	Angles, shapes and sections, of iron or steel	Full duty
	73.13	Sheets and plates, of iron or steel, black, polished, corrugated or coated or clad with lead, tin or zinc but not otherwise worked; sheets and plates, with perforations of a diameter not exceeding 0.0625 in., for the manufacture of hammer mills or combination mill and maize shellers	Full duty
	84.06	Internal combustion engines, for the manufacture of self-propelled combined harvesting and threshing machines	Full duty
	85.19	Ignition switch assemblies, for the manufacture of combined harvesting and threshing machines	Not exceeding the M.F.N. duty
	87.06	Front axles, with or without hubs, brake drums, brake plate assemblies, spindles, connecting rods, draglink arms, rods, ends and boots, lubricators or fittings, rear axles, steering gear assemblies with drop arms, steering wheels and ornaments, for the manufacture of combined harvesting and threshing machines	Full duty
316.04	**Industry: Electrical Generators, Motors, Converters, Transformers and Like Apparatus**		
	25.26	Mica, including splittings	Full duty
	50.09	Woven fabrics of silk	Not exceeding the M.F.N. duty
	59.08	Textile fabrics, impregnated or coated with varnish or artificial plastic material	Full duty
	59.09	Textile fabrics, impregnated or coated with oil	Full duty
	59.12	Textile fabrics, impregnated or coated with bituminous preparations	Full duty
	68.15	Mica manufactures	Full duty
	73.15	Silicon steel sheets and strip, varnished, lacquered or otherwise insulated	Full duty
	73.40	Silica gel air driers	Not exceeding 10%
	85.18	Electrical capacitors, for the manufacture of earth leakage relays	Not exceeding the preferential duty
	85.19	(1) Potentiometers, resistors and push button switches, for the manufacture of earth leakage relays	Not exceeding the preferential duty
		(2) Mounted electric contact points of tungsten, for the manufacture of voltage regulators for motor vehicles	Full duty
	85.21	Valves and transistors, for the manufacture of earth leakage relays	Not exceeding the preferential duty

I Item	II Tariff Heading and Description		III *Extent of Rebate*
316.05	**Industry: Electric Batteries and Accumulators**		
	26.01	Manganese dioxide (natural)	Full duty
	28.03	Carbon powder and lamp black	Full duty
	28.27	Lead oxides	Full duty
	28.30	Mercury or zinc chloride	Full duty
	28.48	Zinc ammonium chloride	Full duty
	29.14	Mercuric acetate	Full duty
	38.10	Composition pitch	Full duty
	39.00	Plastic sheet for use as separator material	Full duty
	39.02	Polyvinyl chloride strip, perforated	Full duty
	48.00	Paperboard, for use as separator material	Full duty
	51.04	Woven fabrics of synthetic fibres (continuous), for use as separator material	Full duty
	70.20	(1) Glass fibre fabric, for use as separator material	Full duty
		(2) Glass fibre braid	Full duty
	85.03	Parts of primary cells and batteries, the following:	
		Terminals, plugs and metal parts (excluding plates)	Full duty
	85.04	Parts of batteries or accumulators, the following:	
		(1) Accumulator boxes and covers, of hardened rubber	Full duty
		(2) Battery boxes and covers, of artificial plastic material	Not exceeding 10%
		(3) Electrodes (battery plates), of nickel or iron	Not exceeding 10%
		(4) Glass jars, covers and tubes	Full duty
		(5) Terminals, plugs and metal parts (excluding plates)	Full duty
		(6) Separator plates of hardened rubber or of other material	Full duty
	85.08	Electrical starting and ignition equipment (excluding sparking plugs and 12-volt generators which develop a maximum of 30 amperes)	Full duty
	85.24	Battery carbons	Full duty
	85.25	Battery insulators	Full duty
316.06	**Industry: Sparking Plugs**		
	28.20	Aluminium oxide, for the manufacture of sparking plug bodies	Full duty
	38.19	Aluminium oxide preparations, for the manufacture of sparking plug bodies	Full duty
316.07	**Industry: Vehicle Lighting and Signalling Equipment**		
	70.14	Headlamp lenses	Full duty
	73.32	Machine screws, for the manufacture of dimmer switches and push-pull switches	Full duty
	73.35	Springs, for the manufacture of dimmer switches and push-pull switches	Full duty
	83.09	Tubular rivets, for the manufacture of dimmer switches and push-pull switches	Full duty
	84.63	Bronze bearings, for cycle dynamos	Full duty
	85.09	Parts (excluding coils, horn anchors, horn housings, horn lids, magnet plates for horns, horn oscillators, parts of motor cycle horns and unassembled horns, complete or incomplete), for the manufacture of horns	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	85.19	Parts of dimmer switches and push-pull switches for motor vehicles (excluding motor cycles), for the manufacture of dimmer switches and push-pull switches	Full duty
316.08	**Industry: Electric Welding Machines**		
	73.13	Stalloy steel sheets	Full duty
316.09	**Industry: Electro-thermic Appliances and Apparatus**		
	25.19	Magnesium oxide, for the manufacture of electrical resistances	Full duty
	25.26	Mica, including splittings	Full duty
	68.15	Mica plates (whether or not bonded), for the manufacture of electrical heating resistances	Full duty
	85.19	Electrical parts (excluding plates, resistances and switches), for the manufacture of stoves and hot-plates	Not exceeding 15%
	85.25	Insulators, for the manufacture of stoves and hot-plates	Not exceeding 15%
316.10	**Industry: Radios, Gramophones and Magnetic Sound Recording and Reproducing Apparatus and Components**		
	85.00	(1) Transformers (excluding mains transformers) and rectifiers; parts thereof	Not exceeding the preferential duty
		(2) Loudspeakers; parts thereof	Not exceeding the preferential duty
		(3) Circuit boards or sheets (excluding those of metal) not fitted with components; aerials, ferrite rods, tuners, vibrators and variometers; parts thereof	Not exceeding the preferential duty
		(4) Capacitors (or condensers); parts thereof	Not exceeding the preferential duty
		(5) Potentiometers, resistors and switches; parts thereof	Not exceeding the preferential duty
		(6) Valves and parts thereof	Not exceeding the preferential duty
		(7) Control knobs	Not exceeding the preferential duty
	92.11	(1) Record-players and automatic record changers, not mounted in cabinets or the like	Full duty
		(2) Tape decks	Full duty
	92.13	(1) Pick-ups, sound-heads, soundboxes, tone arms, turntables (with or without motors), and parts thereof	Full duty
		(2) Parts of record-players, automatic record changers or tape decks	Full duty
316.11	**Industry: Insulated Electric Cable and Wire**		
	15.07	Linseed oil	Full duty
	15.08	Linseed oil, boiled	Full duty
	25.27	French chalk (talc)	Full duty
	27.06	Tar compounds	Full duty
	27.10	Mineral oil compounded with resin; petroleum compounds; mineral oil	Full duty
	27.13	Mineral waxes	Full duty
	28.00	Oxides, for compounding with rubber	Full duty
	28.03	Carbon, including carbon black, for compounding with rubber	Full duty
	29.00	Organic chemicals (excluding dibutyl phthalate, dioctyl phthalate, di-iso-octyl phthalate and phthalates of heptyl and nonyl alcohols), for use as plasticisers, as anti-oxidants or as accelerators of vulcanisation	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	29.15	Dinonyl phthalate, didecyl phthalate and di-iso-octyl phthalate	Full duty
	32.07	Colouring matter for compounding with rubber	Full duty
	38.15	Prepared rubber vulcanisation accelerators	Full duty
	38.16	Composite solvents and thinners	Full duty
	38.19	Prepared rubber anti-oxidising agents; preparations for use as plasticisers	Full duty
	39.01	Polyethylene terephthalate film	Full duty
	39.02	Thermoplastic artificial plastic materials (excluding polyvinyl chloride)	Full duty
	39.03	Cellulose acetate film	Full duty
	40.01	Crepe rubber	Full duty
	44.28	Flanges of plywood	Full duty
	48.00	Insulating paper	Full duty
	48.21	Centres of paperboard	Full duty
	50.04	Silk yarn	Full duty
	55.05	Cotton yarn	Not exceeding the M.F.N. duty
	56.06	Yarn of cellulosic fibres (discontinuous or waste)	Full duty
	57.06	Yarn of jute	Full duty
	58.05	Jute tape; cotton tape of a width not exceeding 3 in., strengthened with copper wire	Not exceeding the M.F.N. duty
	59.09	Textile fabrics, impregnated or coated with oil	Not exceeding the M.F.N. duty
	59.11	Rubberised textile fabrics	Not exceeding the M.F.N. duty
	59.12	Textile fabrics, impregnated or coated with wax	Not exceeding the M.F.N. duty
316.12	**Industry: Tamping and Compacting Machines**		
	84.61	Pressure relief valves; control slide valves	Full duty
	84.63	Gear-box transmission units; axle geared drives	Full duty
	85.18	Electrical capacitors	Full duty
316.13	**Industry: Internal Combustion Piston Engines (excluding Motor Cycle Engines) and Parts thereof**		
	40.09	Rubber hose	Full duty
	40.10	Rubber transmission belts	Full duty
	40.14	Rubber seals	Full duty
	42.04	Gaskets of leather, whether or not in sets	Full duty
	73.07	Pieces roughly shaped by forging, of iron or steel	Full duty
	73.18	Tubes and pipes, of iron or steel	Full duty
	73.32	Bolts, nuts, screws, rivets, screw studs, cotters, cotter pins, washers and spring washers, of iron or steel	Full duty
	73.35	Springs of iron or steel	Full duty
	84.06	Parts (finished or unfinished) of internal combustion piston engines (excluding pistons, gudgeon pins, cast iron piston rings, cast iron cylinder liners and sleeves and finished inlet and exhaust valves)	Full duty
	84.10	Pumps and parts thereof (finished or unfinished), for internal combustion piston engines	Full duty
	84.18	Filters (air, fuel and oil) (excluding filter elements)	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	84.63	Parts (finished or unfinished) of internal combustion piston engines	Full duty
	85.08	Electrical starting and ignition equipment (excluding sparking plugs, 12-volt generators which develop a maximum of 30 amperes and voltage regulators)	Full duty
	85.19	Electrical switches (excluding starter solenoid switches)	Full duty
	85.23	Insulated electric wire	Not exceeding the preferential duty
	87.06	Clutch and torque converter housings (finished or unfinished); mounting brackets and insulators	Full duty
316.14	**Industry: Electrical Capacitors**		
	68.15	Silvered mica plates	Full duty
316.15	**Industry: Windscreen Wipers**		
	73.15	Hoop and strip, of stainless steel, of a thickness not exceeding 0.91 mm.	Full duty
317.00	VEHICLES, AIRCRAFT AND OTHER TRANSPORT EQUIPMENT		
317.01	**Industry: Railway and Tramway Rolling Stock and Equipment**		
	39.02	Polyvinyl chloride plates, sheets and strip, for the manufacture of ceilings for railway coaches	Full duty
	76.03	Aluminium sheet, fluted or embossed, for the manufacture of railway coaches and parts thereof	Full duty
	86.09	Diesel locomotive gear-boxes	Not exceeding the preferential duty
317.03	**Industry: Motor Vehicles**		
	Notes:		
	01.00	The following goods are not admissible under this item: Radio apparatus; Rubber pneumatic tyres and inner tubes; Solid rubber tyres; Felt, whether or not impregnated or coated, in the roll or piece; Textile fabrics (including bonded fibre and similar bonded yarn fabrics), impregnated or coated with cellulose or other artificial plastic materials and similar coatings on a paper base; Upholstery pads of rubberised fibre; Wadding, whether or not sized or glazed	
	02.00	For the purposes of this item—	
		.01 "unit pack" means such components (including materials), unassembled to the extent specified in this item, of a single complete or incomplete motor vehicle or chassis or body (including a cab), as the case may be, whether or not such components are packed or imported together or are obtained from the same supplier or are obtained from the same supplier or are in a finished or unfinished condition, as are imported by or cleared excustoms and excise warehouse for the manufacturer or separate manufacturers of such motor vehicle or chassis or body, provided such components are incorporated in any such motor vehicle or chassis or body;	
		.02 "part" means, subject to the provisions of Note 06.03 (*e*), an individual component shaped, fashioned or otherwise manufactured from one piece of material of any composition or moulded or sintered from materials of any composition and not thereafter joined in any way to another component;	
		.03 "sub-assembly" means a component comprising two or more parts (as defined) joined together by any means;	

I Item	II Tariff Heading and Description	III Extent of Rebate

.04 "material" means material incorporated directly in a motor vehicle or in any component of such vehicle;

.05 "motor cars" includes racing cars and also station wagons and similar dual purpose vehicles;

.06 "front end body parts, sub-assemblies and materials" means body parts, sub-assemblies and materials (including cowls) situated in front of the cab in any completed vehicle; and

.07 "net content by weight of parts, sub-assemblies and materials manufactured in Botswana" shall have the meaning assigned thereto in Note 1 (*d*) to item 609.17 of Schedule No. 6

03.00 The entry of any part, sub-assembly or material of a unit pack under any other item of Schedule No. 3 or any heading of Schedule No. 1 shall not, subject to the provisions of Note 04.00, debar the balance of the components of such unit pack from entry under this item

04.00 Except where indicated otherwise, the entry or importation of an assembled cab or an assembled or unassembled body for fitting to any chassis shall debar such chassis from entry under item 317.03 (IV) and the fitting of an imported assembled cab or an assembled or unassembled body (excluding any cab) to any chassis entered under item 317.03 (IV) shall render such entry invalid and the person who entered or imported such cab or body or who owned such chassis when fitted with such cab or body shall be liable for the full duty on the complete vehicle as if it were imported in an assembled condition less any duty already paid in respect of such vehicle or any components thereof. Any reference in this Note to a body shall not include a reference to front end body parts, sub-assemblies and materials or to any omnibus body and bodies of other public-service type passenger vehicles

05.00 The rebates of duty specified in this item in respect of internal combustion piston engines of the description and in the forms prescribed in this Note shall only apply if such engines (complete or incomplete), of any class or kind, are of the description and in the form stated below provided a manufacturing programme in respect of engines of such class or kind has been approved by the Minister or by any person or committee authorised by him in respect of the importer concerned and shall only apply for such time and under such conditions as may be prescribed by the said Minister or person or committee

.01 *Description:*

Any engine consisting of any of the parts and sub-assemblies from the clutch to the fan, including:
Air cleaner and air silencer sub-assembly (including air cleaner connecting pipes);
Breather and breather cap (engine and rocker box);
Carburettor;
Coil;
Crankcase breather tube;
Dipstick and tube;
Distributor sub-assembly;
Inlet and exhaust manifolds;
Oil and water telltale senders;
Oil filter pipe and filler caps;
Oil filter sub-assembly;
Oil pipes;
Oil pump;
Water pump and fittings;
Wiring, electric;

I Item	II Tariff Heading and Description	III Extent of Drawback
	Shrouding sheet metal for aircooled engines; Radiator hoses; Petrol feeding line, fuel pump complete with filter and fuel line from pump to carburettor; Alternator and brackets therefor; Mounting brackets and insulators, including bolts and nuts required for mounting the engine; Starter motor sub-assembly; Clutch sub-assembly and clutch housing (or, in the case of automatic transmission, the torque convertor and its housing); Fan, fan belts and pulleys; Sparking plugs; and Filter elements; (but excluding: Exhaust system from the exhaust manifold connection; Generator; Hose clamps Starter solenoid switches; Battery and cables from battery to starter and coil; Regulator and cables from regulator to starter and generator or alternator; and Throttle and choke controls.	
	.02 Form: The engine shall be completely dis-assembled but the air cleaner and air silencer sub-assembly, carburettor, coil, distributor, oil pump, water pump, fuel pump, alternator, starter motor and clutch or torque converter may be assembled but shall not be in position	
06.00	The rebates of duty specified in this item in respect of parts, sub-assemblies and materials in unit packs in the form prescribed in this Note shall only apply if such parts, sub-assemblies and materials are in the undermentioned form:	
	.01 Unless the context otherwise indicates, each part or sub-assembly specified in this Note shall be imported unattached to any other part or sub-assembly	
	.02 Reinforcements and brackets and anchor or clinch nuts, clips and similar fasteners may be attached to parts and sub-assemblies specified in this Note	
	.03 Parts and sub-assemblies on which the undermentioned manufacturing processes have been performed shall be allowed if otherwise conforming to the provisions of this Note	
	(*a*) The covering of metal with rubber or artificial plastic material;	
	(*b*) The bonding of rubber or artificial plastic material to metal, subject to certification by the manufacturer thereof;	
	(*c*) Bright metal plating;	
	(*d*) Imitation wood graining;	
	(*e*) Pressings of more than one piece of metal provided joining is done before the pressing operation	
	.04 Parts or sub-assemblies not elsewhere in this Note permitted to be joined, attached or assembled shall be allowed if joined, attached or assembled by flash butt welding, automatic arc welding or projection welding, subject to certification by the manufacturer of such part or sub-assembly	

I Item	II Tariff Heading and Description	III Extent of Rebate

.05 Panels, pressings, stampings and the like shall not be surface treated in any way except with a single coat of primer, "chassis black" or other anti-rust material, but may have holes made therein

.06 The undermentioned parts, sub-assemblies and materials shall be in the condition stated hereunder

A. *Chassis parts and sub-assemblies*

1. Engines:

   Engines may have the fans, electrical equipment, manifolds, filters, pumps, gearboxes, clutches and other parts or sub-assemblies attached

2. Chassis frames:

   (*a*) Chassis frames of box, channel, tubular or similar construction shall have the side and crossmembers separate from one another, but components may have brackets or other supports attached

   (*b*) When floor components (including seat risers and toe boards) replace the chassis frame they may be assembled

3. Suspension:

   (*a*) Road springs and shock absorbers may be assembled but shall not be in position

   (*b*) Subject to subparagraph (*a*), axles or independent suspension parts or subassemblies for non-driving wheels shall be completely unassembled

4. Brake equipment:

   Disc brake sub-assemblies or brake equipment comprising the brake drum, backing plate and mechanisms contained within the brake drum may be assembled

5. Controls and instruments:

   (*a*) The steering box may have the shaft and column attached, but the steering wheel, electrical equipment and all other steering gear shall be unassembled

   (*b*) All other controls, pedals and linkages may be assembled

   (*c*) Instruments (including the cables) may be clustered but may not be mounted in the instrument panel

6. Transmission:

   (*a*) Transmission (propeller) shafts, whether or not universal joints or brackets are attached, may be assembled but shall not be in position

   (*b*) Driving axles of the rigid integral housing and the swing types may be assembled with all internal parts (including transmission shaft companion flanges), with the requisite brake equipment and, subject to the provisions of subparagraph 3 (*a*), with all other parts and sub-assemblies in position.

   (*c*) Driving axles of the independent suspension type shall, subject to the provisions of subparagraph 3 (*a*), be unassembled. The differential carrier housing with all internal parts, including axle shaft and transmission shaft companion flanges, may be assembled but shall not be in position

I Item	II Tariff Heading and Description	III Extent of Rebate
	7. Fuel and lubrication systems: Pumps, injectors, carburettors, intake manifolds, pipe lines and connectors may be in the form of sub-assemblies or may be in position on the engine. (*b*) Fuel tanks may be assembled (*c*) The fuel filter housing sub-assembly may be complete and the housing cover may be complete with hinges attached	
	8. Muffler systems: (*a*) Exhaust manifolds may be in position (*b*) Exhaust pipes and mufflers may be assembled	
	9. Electrical equipment: Generators, starter motors, distributors, high tension cables (whether or not in position on the engine), rectifiers, coils, electric cable harness, gauges, switches, lamps, direction indicators, horns (with or without brackets), fuses, fuse holders, and the like, may be in the form supplied	
	10. Engine cooling systems: (*a*) Radiators may be in the form supplied (*b*) Fans, pulleys and rubber hose may be in position	
	11. Fasteners: Fasteners for use with chassis (for example, bolts, nuts, rivets, washers, nails, tacks, screws) may be in the form supplied	
	12. Fittings and accessories may be in the form supplied	
	B. *Body parts, sub-assemblies and materials*	
	1. Panels, pressings and stampings: (*a*) Fenders (mudguards) may be in the condition supplied (*b*) Radiator guard, grille or mounting frame, if a separate unit, may be assembled (*c*) Cowls may be in the condition supplied (*d*) Instrument panels shall be devoid of all instruments and controls (*e*) Step and running boards may be in the condition supplied (*f*) The glove box may be in the condition supplied (*g*) Bonnets may be assembled with fittings and deadener or anti-drum material attached (*h*) The windscreen frame may be imported with attachments but shall be without glass (excluding polaroid glass or double curvature glass) (*ij*) Boot lids may be assembled with fittings and deadener or anti-drum material attached (*k*) Door pillars may be assembled with fittings in position (*l*) Doors and tailgates may be assembled with all hinges and internal fittings in position and may include deadener or anti-drum material but shall be devoid of glass or upholstery material	

I Item	II Tariff Heading and Description	III Extent of Rebate

(*m*) Metal panels, pressings and stampings not elsewhere provided for in this paragraph shall be manufactured from one piece of metal except that roof panels may have drip mouldings attached

(*n*) Moulded panels shall be in the separate pieces as originally moulded and shall not be joined together in any manner

2. Upholstery, glass and other materials:

(*a*) Anti-squeak and anti-drum material shall be in the piece

(*b*) Weatherstrips may be cut to size

(*c*) Metal sheets shall not be worked up in any way

(*d*) Fibre and other boards shall be in sheets except when moulded to shape

(*e*) Carpeting, upholstery and hood (tent or top) material shall be in the roll or piece

(*f*) Glass (excluding double curvature glass) shall be in sheets

(*g*) Materials not elsewhere provided for shall not be fashioned, cut to shape or size or otherwise manufactured

(*h*) Cushion springs may be loose or in cages

(*ij*) Wood (whether or not plied or laminated) or artificial plastic parts, shall be manufactured from one piece of wood or artificial plastic material

(*k*) Cellular rubber or artificial plastic material shall be in the piece except when moulded to shape

3. Fasteners:

Fasteners for use with bodies (for example, bolts, nuts, rivets, washers, nails, tacks, screws) may be in the form supplied

4. Fittings and accessories for bodies may be in the condition supplied

07.00 Subject to the provisions of Note 05.00 or any manufacturing programme approved thereunder or any condition imposed thereunder components (including materials) provided for in paragraph (1) of this item shall not be entered or be admissible under any other paragraph of this item unless such component is incorporated in a sub-assembly which, in terms of the provisions of the Notes to this item, is imported in an assembled condition without thereby becoming subject to a higher unrebated duty and such component is so located in such sub-assembly that, in the opinion of the Director, omission of such component from the subassembly by the supplier would be impracticable or incorporation of such component in such sub-assembly by the registrant would involve an extensive process. Components provided for in paragraph (1) of this item shall not be subject to the regulations relating to the importation and use of goods under rebate of duty except to such extent as the Director considers necessary

(1) Parts, sub-assemblies and materials, in unit packs, which are required to be entered as if such parts, sub-assemblies and materials were imported separately:

I Item	II Tariff Heading and Description	III Extent of Rebate
39.01	Flexible polyurethane foam, whether or not cut to size or shape, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
39.02	(1) Flexible polyvinyl chloride foam of a thickness exceeding 0.002 in. but not exceeding 0.009 in., except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less the greater of 25% or 3½c per sq. yd. less 12½%
	(2) Flexible polyvinyl chloride foam of a thickness exceeding 0.009 in. but not exceeding 0.16 in., except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
39.07	(1) Hose clamps, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	(2) Flexible polyurethane foam mouldings for use in seats and squabs, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
40.08	Flexible cellular rubber materials, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
40.09	Hydraulic brake hose (fitted), except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 30%
58.02	(1) Carpeting, backed with artificial plastic material, whether or not moulded or cut to size, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	(2) Other carpeting, whether or not moulded or cut to size, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 30%
59.03	Bonded synthetic fibre fabrics, not impregnated or coated, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor-vehicle specified in paragraph (III) of this item	Full duty less 10%
59.17	Filter elements, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item:	
	Liable to the general duty	Full duty less 40%
	Liable to the M.F.N. duty	Full duty less 20%
70.08	Windscreen safety glass (excluding double curvature glass or polaroid glass) for motor vehicles except for motor vehicles specified in paragraph (III) of this item	Full duty less 20%
73.35	Road springs (coil or leaf), except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less the greater of 10% or 2½c per lb.

I Item	II Tariff Heading and Description	III Extent of Rebate
73.40	Hose clamps, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
74.19	Hose clamps, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
76.16	Hose clamps, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
84.06	Pistons, gudgeon pins, cast iron piston rings, cast iron cylinder liners and sleeves and finished inlet and exhaust valves, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
84.59	Arms and blades for non-electrical windscreen wipers, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
85.04	Electric accumulators, six or twelve volt:	
	Liable to the general duty	Full duty less 75c each
	Liable to the preferential duty	Full duty less 50c each
84.64	Gaskets, whether or not in sets, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
85.08	(1) Sparking plugs, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 30c per doz.
	(2) 12-volt generators which develop a maximum of 30 amperes and voltage regulators, direct current, for use with vehicles specified in paragraph (III) of this item	Full duty less 20%
85.09	(1) Electrical horns, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	(2) Arms and blades for electrical windscreen wipers, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	(3) Round headlamps of which the outside diameter of the glass lens exceeds 6 in., except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
85.19	Starter solenoid switches for use with vehicles specified in paragraph (III) of this item	Full duty less 20%
87.06	(1) Radiators and parts thereof, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less the greater of 20% or 15c per lb.

I Item	II Tariff Heading and Description	III Extent of Rebate
	(2) Brake drums and wheel hubs, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item and except wheel hubs for motor vehicles of a gross vehicle weight of 22,400 lb. or more for the transport of goods or materials or for ambulances, hearses or omnibuses	Full duty less the greater of 20% or 7½c per lb.
	(3) Road wheels and parts thereof (of a kind used with pneumatic tyres), with one piece drop centre rims, for motor vehicles specified in paragraph (III) of this item	Full duty less the greater of 20% or 5c per lb.
	(4) Transmission (propeller) shafts used with cross journal type universal joints (whether or not such joints are attached) (excluding transmission shafts used with torque tubes), and parts of such shafts and joints, for motor vehicles specified in paragraph (III) of this item	Full duty less 20%
	(5) Universal joints of the cross journal type, and parts thereof, for motor vehicles specified in paragraph (III) of this item	Full duty less 20%
	(6) Brake drum brake assemblies and parts thereof, for motor cars	Full duty less the greater of 20% or 10 per lb.
94.01	Seat frames of tubular metal for motor vehicles specified in paragraph (III) of this item	Full duty less 20%
	(II) Parts, sub-assemblies and materials, in unit packs, entitled to specific rebates of duty:	
39.00	Artificial plastic materials (excluding polyvinyl chloride film of a thickness not exceeding 0.05 in.), for use as upholstery material	Full duty
40.00	Rubber materials (excluding rubberised upholstery pads), for use as upholstery material	Full duty
41.00	Leather (cellulose finished), for use as upholstery material	Full duty
48.09	Pulpboard, not cut to size, for the building of omnibuses	Full duty
51.04	Woven fabrics of man-made fibres (continuous), for use as upholstery material	Not exceeding the M.F.N. duty
54.05	Woven flax fabrics, for use as upholstery material	Full duty
55.09	Woven cotton fabrics (excluding fabrics in a plain, twill or sateen weave) for use as upholstery material	Not exceeding the M.F.N. duty
56.07	Woven fabrics of man-made fibres (discontinuous), for use as upholstery material	Not exceeding the M.F.N. duty
57.12	Woven fabrics of paper yarn, for use as upholstery material	Full duty
58.02	Carpeting, for use as upholstery material	Full duty
58.04	Woven pile fabrics, for use as upholstery material	Not exceeding the M.F.N. duty
73.11	Sections of iron or steel (excluding rolled), not worked, for body framework, destination boxes, windows or seats for omnibuses	Full duty
76.02	Sections of aluminium, for body framework, destination boxes, windows or seats for omnibuses	Full duty
83.02	Door furniture, hand rail support brackets, luggage or parcel rail brackets for omnibuses	Full duty
84.18	Filters without elements for any motor vehicle mentioned in this item	Full duty
85.09	(1) Interior lighting fittings, complete with holders, switch boxes and control panels, internal signalling systems and electrical direction indicator signals or lights, for omnibuses	Full duty

I Item	II Tariff Heading and Description	III *Extent of* Rebate
	(2) Bell and flashing beacons, searchlights and sirens, for fire-engines	Full duty
87.06	(1) Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destination or route blinds (numbered), driving and trolley equipment for trolley buses, windscreen frames and locking arms therefor, windscreen panels and glazed ventilating panels for omnibus driving cabins or ends, door gear mechanisms, destination or route blind mechanisms, omnibus driving seat mechanisms (adjustable) and tread plates with non-slip inserts, for omnibuses	Full duty
	(2) Auxiliary gearboxes (with twin take-offs), differentials and axles, for the equipment of vehicles provided for in tariff headings Nos. 87.02 and 87.03 with third axles for direct drive	Full duty
	(3) Power take-offs, heat exchangers and sumpheaters, for fire-engines	Full duty
(III)	Unit packs of unassembled complete or incomplete motor cars, road tractors for semitrailers and such goods vehicles of a carrying capacity capacity not exceeding 2,800 lb. as are specified below:	
	(*a*) For road tractors for semitrailers:	
	(1) Internal combustion piston engines—	
	(i) of the description and in the form prescribed in Note 05.00 to this item	Full duty
	(ii) in the form prescribed in Note 06.00 to this item	Full duty less 3%
	(iii) in any other form	Full duty less 5%
	(2) Other chassis and body parts, sub-assemblies and materials—	
	(i) in the form prescribed in Note 06.00 to this item	Full duty less 3%
	(ii) in any other form	Full duty less 5%
	(*a*) For motor cars:	
	(1) Internal combustion piston engines—	
	(i) of the description and in the form prescribed in Note 05.00 to this item	Full duty
	(ii) (A) in the form prescribed in Note 06.00 to this item and being for motor cars of a class or kind which, on the last day of the month prior to entry of the goods specified in this subparagraph, had a net content by weight of parts, sub-assemblies and materials manufactured in the Botswana of more than 42½ per cent	Full duty
	(B) other, in the form prescribed in Note 06.00 to this item	Full duty less 95c per 100 lb.
	(iii) other	Full duty less 230c per 100 lb.
	(2) Other chassis and body parts, sub-assemblies and materials—	
	(i) (A) in the form prescribed in Note 06.00 to this item and being for motor cars of a class or kind which, on the last day of the month prior to entry of the goods specified in this subparagraph, had a net content by weight of parts, sub-assemblies and materials manufactured in Botswana of more than 42½ per cent	Full duty
	(B) other, in the form prescribed in Note 06.00 to this item	Full duty less 95c per 100 lb.
	(ii) other	Full duty less 230c per 100 lb.

I Item	II Tariff Heading and Description	III Extent of Rebate
	(*c*) For closed panel vans of a carrying capacity not exceeding 2,800 lb.:	
	(2) Internal combustion piston engines—	
	(i) of the description and in the form prescribed in Note 05.00 to this item	Full duty
	(ii) in the form prescribed in Note 06.00 to this item	Full duty less 10%
	(iii) in any other form	Full duty less 20%
	(2) Other chassis and body parts, sub-assemblies and materials—	
	(i) in the form prescribed in Note 06.00 to this item	Full duty less 10%
	(ii) in any other form	Full duty less 20%
	(*d*) For monobuilt pick-up trucks of a carrying capacity not exceeding 2,800 lb.:	
	(1) Internal combustion piston engines—	
	(i) of the description and in the form prescribed in Note 05.00 to this item	Full duty
	(ii) in the form prescribed in Note 06.00 to this item	Full duty less 3%
	(iii) in any other form	Full duty less 5%
	(2) Chassis parts and sub-assemblies—	
	(i) in the form prescribed in Note 06.00 to this item	Full duty less 3%
	(ii) in any other form	Full duty less 5%
	(3) Body parts, sub-assemblies and materials—	
	(i) in the form prescribed in Note 06.00 to this item	Full duty less 10%
	(ii) in any other form	Full duty less 20%
(IV)	Assembled chassis (whether or not fitted with engines) of motor vehicles, unit packs of unassembled complete or incomplete chassis or chassis parts of motor vehicles and unit packs of unassembled cabs and front end parts, sub-assemblies and materials of motor vehicles for fitting to such assembled or unassembled chassis:	
	(*a*) For motor vehicles provided for in tariff headings Nos. 87.02 and 87.03 except such vehicles as are provided for in paragraph (III) of this item:	
	(1) Internal combustion piston engines—	
	(i) of the description and in the form prescribed in Note 05.00 to this item	Full duty
	(ii) in the form prescribed in Note 06.00 to this item	Full duty less 3%
	(iii) in any other form	Full duty less 5%
	(2) Assembled chassis (whether or not fitted with engines) and unassembled chassis parts and sub-assemblies, for equipment with bodies built in Botswana or, in the case of motor vehicles provided for in tariff heading No. 87.03, for completion with equipment which is manufactured in Botswana or which is imported in an assembled or unassembled form—	
	(i) unassembled, in the form prescribed in Note 06.00 to this item	Full duty less 3%
	(ii) unassembled, in any other form	Full duty less 5%
	(iii) assembled	Full duty less 5%
	(3) Unassembled cab and front end body parts, sub-assemblies and materials—	

I Item		II Tariff Heading and Description	III Extent of Rebate
		(i) in the form prescribed in Note 06.00 to this item	Full duty less 10%
		(ii) in any other form	Full duty less 20%
317.06		**Industry: Motor Vehicle Parts and Accessories**	
	39.02	Polyvinyl chloride foam of a thickness exceeding 0.16 in., for the manufacture of seats	Full duty
	39.07	Mouldings of artificial plastic material, namely outlet deflectors, heat control bezels and fresh air ducts, for the manufacture of heating equipment	Full duty Full duty
	40.14	Rubber cone seals, for the manufacture of shock absorbers	Full duty
	55.09	Composite materials consisting of a woven cotton fabric covered with a sheet of polyvinyl chloride foam plastic and deriving its essential character from the textile constituent, for the manufacture of door panels, seats and sun visors	Full duty
	70.20	By-pass flap valve membranes of coated fibre glass fabric, for the manufacture of heating equipment	Full duty
	73.18	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty
	73.32	Rivets, for the manufacture of clutch driven plates; nuts and clinch nuts, for the manufacture of seat assemblies	Full duty
	73.35	Springs (valve), for the manufacture of shock absorbers	Full duty
	73.40	(1) Support wires (paper covered), for the manufacture of seats assemblies	Full duty
		(2) Steel balance weights, for the manufacture or completion of transmission (propeller) shafts	Full duty
	83.01	Locks of the cylinder type and keys therefor, of base metal	Full duty
	84.61	Water meter valves, for the manufacture of heating equipment	Full duty
	84.62	Single row radial ball bearings (excluding angular contact ball bearings) and single row tapered roller bearings, with an outside diameter of not less than 31 mm. but not exceeding 90 mm., for the manufacture of rear-axle assemblies	Not exceeding the preferential duty
	87.06	Motor vehicle parts and accessories, the following:	
		(1) Ball pins and sockets, for steering joints;	Full duty
		(2) Bodies, for clutch slave cylinder assemblies;	Full duty
		(3) Carbon rings, for clutch release bearing assemblies;	Full duty
		(4) Covers, diaphragm springs, pressure plates, release lever plates, release levers, release lever pins, eyebolts and struts, for clutch assemblies;	Full duty
		(5) Hubs, retainer plates, metal discs, metal segments, for clutch driven plates;	Full duty
		(6) Rod guides, valve bodies, piston rings and other components, of sintered iron, valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0.025 in., pistons and piston sleeves, for shock absorbers;	Full duty
		(7) Wheel cylinder assemblies, wheel cylinder connection tube assemblies, brake shoe holddown pins, adjusters, including tappets, master cylinder pistons, bodies and reservoirs (including combinations thereof), for hydraulic brake equipment	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	(8) Stub axle yokes for independent suspension driving axle shaft sub-assemblies of the type used with cross journal universal joints, complete or incomplete (whether or not finished), for the manufacture or completion of such axle shaft sub-assemblies	Full duty
	(9) Bodies and pistons (whether or not finished), for the manufacture of disc brakes	Full duty
	(10) Air rotors, for the manufacture of heating equipment	Full duty
	(11) Rear-axle assemblies, complete or incomplete (whether or not finished), completely unassembled (except that differential and differential carrier assemblies may be assembled), for the manufacture or completion thereof	Full duty
	(12) Steering mechanisms of the rack and pinion type (excluding steering wheels), complete or incomplete, finished, completely unassembled, for the manufacture or completion thereof	Full duty
	(13) Prepared steel tubes fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty
	(14) Cross journal universal joints with an overall length across the journal, including bearing cups, exceeding 95 mm., and parts thereof (whether or not finished), completely unassembled, for the manufacture of transmission (propeller) shafts	Full duty
	(15) Ball type constant velocity universal joints and parts thereof, complete or incomplete (whether of not finished), completely unassembled, for the manufacture or completion thereof	Full duty
	94.01 Ash receptacle brackets, crossmembers (front and rear), seat-back strainers, bottom rims (C-section), hinge pins of forged steel, outerfacing supports, retainer auxiliary supports, retainer strip (flanged), side frame members, side panels, spacer clips, spring retainers, strainer supports, of metal, for the manufacture of motor vehicle seat assemblies	Full duty
317.07	**Industry: Pedal Cycles**	
	87.12 Pedal cycle parts, the following:	
	(1) Pedals, metal; unfinished brake parts	Not exceeding the M.F.N. duty
	(2) Bottom bracket shells, axles, cups and lock rings; lugs; fork crowns, blades and ends; chain wheels (with or without cranks); spokes; pedals (excluding metal pedals); handlebar brake parts; cranks	Full duty
	(3) Thimbles and liners; adjustable handlebar lugs, for pedal cycles (excluding delivery cycles)	Full duty
	(4) Foot plates, for tricycles (excluding delivery cycles)	Full duty
317.08	**Industry: Ships (excluding Flying Boats)**	
	(1) Parts and equipment of ships and boats and materials, for use in the building and equipment of new ships and boats, in the rebuilding and re-equipment of ships and boats or in the repair of ships and boats (excluding—	Full duty less the difference bwtween the M.F.N. duty and any preferential duty provided for in the tariff heading or subheading concerned or, if a M.F.N. duty has not been provided for in such heading or subhead-, ing, less the difference between the general duty and any such preferential duty

I Item	II Tariff Heading and Description		III Extent of Rebate
		(*a*) ship's stores and catering equipment not specially designed for use on ships and boats;	
		(*b*) in respect of boats of less than 25 ton gross weight—	
		Parts and equipment for use in the building and equipment of new boats	
317.09	**Industry: Mine Shuttle Cars**		
	84.06	Internal combustion piston engines	Full duty
	84.18	Filters	Full duty
	84.61	Valves	Full duty
	85.19	Switches, relays, fuses, plugs, lampholders, terminals and the like	Full duty
	87.06	Parts and accessories of shuttle cars	Full duty
317.10	**Industry: Fork-lift Trucks and Mobile Cranes**		
	84.06	Internal combustion piston engines and carburettors	Full duty
	84.10	Fuel pumps and hydraulic pumps	Full duty
	84.18	Filters and parts thereof	Full duty
	84.61	Hydraulic valves	Full duty
	85.08	Generators, alternators, starter motors and distributors	Full duty
	87.07	(1) Transmission units, for the manufacture of mobile cranes	Full duty
		(2) Crane trucks, for the manufacture of mobile cranes	Full duty
	90.27	Hour meters	Full duty
317.11	**Industry: Trailers and Similar Vehicles**		
	87.14	Road wheels (of a kind used with pneumatic tyres), excluding wheels with one piece drop centre rims, for the manufacture of trailers and similar vehicles	Full duty
318.00	OPTICAL, PHOTOGRAPHIC, SURGICAL, MUSICAL AND PRECISION INSTRUMENTS		
318.01	**Industry: Surgical, Scientific, Optical and Photographic Instruments**		
	39.07	Plastic lenses, for sunglasses	Full duty
	70.15	Glasses, for the manufacture of sunglasses	Full duty
318.02	**Industry: Musical Instruments**		
	44.15	Birch plywood of a thickness not exceeding 3 mm., for the manufacture of stringed instruments	Full duty
	73.32	Spire speed nuts, for electronic organs	Not exceeding the M.F.N. duty
	78.03	Plates, sheets and strip, of lead and tin alloy, for the manufacture of organ pipes	Full duty
	83.02	Piano castors	Full duty
	85.01	Selenium rectifiers and iron oxide tubular cores, for the manufacture of electronic organs	Not exceeding the preferential duty
	85.14	Loudspeakers, for the manufacture of electronic organs	Not exceeding the preferential duty
	85.18	Electrical capacitors, for the manufacture of electronic organs	Not exceeding the preferential duty

I Item		II Tariff Heading and Description	III Extent of Rebate
	85.19	Switches, plugs, sockets, resistors and potentiometers, for the manufacture of organs	Not exceeding the preferential duty
	85.21	Valves, tubes and transistors, for the manufacture of electronic organs	Not exceeding the preferential duty
	92.10	Parts and accessories of musical instruments, the following:	
		(1) Electric blowers, for pipe organs; console parts, pallets and pouch blocks, for the manufacture of pipe organs	Full duty
		(2) Piano actions (including hammers and other components therefor) and piano keyboards	Full duty
318.03	**Industry: Orthopaedic Appliances and Artificial Limbs**		
	41.00	Leather	Full duty
318.04	**Industry: Prepared Sound and Similar Recording Media**		
	28.23	Iron oxide, for the manufacture of magnetic recording tape	Full duty
	39.01	Polyethylene terephthalate film or sheet, for the manufacture of magnetic recording tape	Full duty
	39.03	Cellulose acetate and cellulose triacetate film or sheet, for the manufacture of magnetic recording tape	Full duty
319.00	ARMS AND AMMUNITION		
319.01	**Industry: Ammunition**		
	36.01	Propellent powders, for the manufacture of cartridges	Full duty
	44.11	Wooden dowels, for explosive cartridges	Full duty
	48.01	Paper, for manufacturing explosive cartridges	Full duty
320.00	MISCELLANEOUS		
320.01	**Industry: Furniture and Fixtures**		
	39.07	Handles of artificial plastic material	Full duty
	44.19	Veneered mouldings	Full duty
	53.12	Haircloth	Not exceeding the M.F.N. duty
	69.08	Ceramic tiles, glazed	Full duty
	73.18	Tubing of iron or steel	Full duty
	73.29	Chain of iron or steel	Full duty
	73.31	Studs	Full duty
	73.32	Eyebolts and eyescrews	Full duty
	74.07	Tubing of copper	Full duty
	74.13	Chain of copper	Full duty
	82.04	Mattress keys	Full duty
	83.01	Cylinder locks and keys therefor	Full duty
	83.02	Escutcheons, ferrules, handles, hooks and sockets, clothing hooks, mirror clips, stays, towel rails and brackets therefor; metal parts of blind rollers; bedstead knobs and rosettes and other metal fittings (excluding castors), for bedsteads or mattress supports	Full duty
	84.62	Ball bearing rollers, for the manufacture of steel furniture	Not exceeding the M.F.N. duty
	94.00	Chair movements; revolving chair screws; extension table screws; plywood seats and backrests, for the manufacture of chairs	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
320.02	**Industry: Mattresses and Similar Padded, Stuffed or Fitted Furnishings**		
	51.04	Woven fabrics of man-made fibres (continuous)	Full duty
	55.09	Woven fabrics of cotton, commonly known as downproof:	
		(1) Not printed, for the manufacture of sleeping bags	Not exceeding the M.F.N. duty
		(2) Printed	Full duty
	56.07	Woven fabrics of man-made fibres (discontinuous) (excluding unprinted fabrics of cellulosic fibres), commonly known as downproof	Full duty
	58.05	Narrow woven fabrics, for use as bindings	Full duty
	58.07	Textile gimps, cords and similar edgings	Full duty
	83.09	Eyelets and rings and other metal fittings, for innerspring mattresses	Full duty
	98.01	Buttons, for the manufacture of mattresses	Full duty
320.03	**Industry: Brooms and Brushes**		
	39.00	Monofil of artificial plastic material, of which the cross-sectional dimension exceeds 1 mm.	Full duty
	51.02	Monofil of man-made fibres	Not exceeding the M.F.N. duty
	57.04	Palm stalks, fibre and grass, cleaned, bleached or dyed, but not further processed	Full duty
320.04	**Industry: Sports Goods and Games Requisites**		
	40.07	Rubber thread, for the manufacture of golf balls	Full duty
	41.00	Leather, for the manufacture of balls and boxing gloves	Full duty
	44.10	Wood roughly shaped or bent, but not otherwise manufactured, for the manufacture of cricket bats or hockey sticks	Full duty
	51.04	(1) Woven fabrics of synthetic fibres (continuous), for the manufacture of trampolines	Full duty less 10%
		(2) Woven fabrics of polyester fibres (continuous), for the manufacture of covered pneumatic mattresses and similar inflatable articles	Full duty
	70.20	Glass fibre fabrics (not impregnated or coated), for the manufacture of fishing rods	Full duty
	97.06	(1) Leather grips, for tennis racquets or golf clubs	Not exceeding the M.F.N. duty
		(2) Ferrules, caps, metal stampings and steel shafts, for the manufacture of golf clubs	Not exceeding the M.F.N. duty
		(3) Wooden heads and handles, in the rough, for the manufacture of golf clubs	Not exceeding the M.F.N. duty
		(4) Semi-finished heads of stainless steel, for the manufacture of golf clubs	Not exceeding the M.F.N. duty
320.05	**Industry: Toys**		
	39.00	Tubing, valves and adaptors, of artificial plastic material, for the manufacture of inflatable toys	Full duty
	39.02	Polyvinyl chloride compounds, for the manufacture of dolls or slush moulded toys	Full duty
	39.02	Polyvinyl chloride plate, sheet or film (super polished), for the manufacture of inflatable toys	Full duty
	39.07	Unmounted plastic eyes	Full duty
	58.04	Pile fabrics of cellulosic fibres or of mohair	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	70.19	Glass eyes	Full duty
	84.61	Valves and adaptors, of base metal, for the manufacture of inflatable toys	Full duty
	97.01	Foot plates, pedals, forks and parts thereof, for tricycles	Full duty
	97.02	Mounted eyes; dolls' shoes; voice and other sound producing mechanisms	Full duty
320.06	**Industry: Buttons, Buckles and Combs**		
	39.00	(1) Artificial plastic material, in sheets or discs (unworked)	Full duty
		(2) Artificial plastic material, in rods, for the manufacture of buttons	Full duty
320.07	**Industry: Slide Fasteners**		
	51.02	Monofil of man-made fibre materials, of a cross-sectional dimension of 0.30 mm. or more	Full duty
	74.04	Wrought strip, of copper, of a width not exceeding 12 in.	Full duty
320.08	**Industry: Pens, Pencils and Crayons**		
	32.13	Ink for ball point pens	Full duty
	40.14	Rubbers, for attachment to pencils	Full duty
	98.03	Parts of ball point pens and pencils	Full duty
	98.05	Pencil leads and pencil ferrules, for wood-cased pencils	Full duty
320.09	**Industry: Typewriter and Like Ribbons**		
	39.07	Reels of artificial plastic material	Full duty
	55.09	Woven fabrics of cotton, in a plain weave, for the manufacture of cut fabrics suitable for processing into typewriter ribbon	Full duty
	58.05	Textile ribbon or strip	Full duty
	73.40	Reels of base metal	Full duty
320.10	**Industry: Prefabricated Buildings**		
	39.07	Panels of artificial plastic material, moulded to simulate building stone	Full duty
320.11	**Industry: Novelties**		
	74.19	Key rings fitted with chains, of copper, not plated, for the manufacture of electroplated key rings	Full duty
321.00	GENERAL		
321.01	**Industry: Materials for General Industrial Purposes**		
	15.04	Oils of marine mammals, for any purpose (excluding refining)	Full duty
	15.07	Coconut, cotton seed, mafurra, palm, palm kernel and resin oils, for purposes other than baking, hydrogenation, mixing with fats or refining	Full duty
	17.03	Molasses in such quantities at such times and for such purposes as the Minister may permit	Full duty
	25.09	Earth colours, whether or not mixed together; natural micaceous iron oxides	Full duty
	28.00	(1) Cobalt oxide, copper oxide, tin oxide, iron oxide	Full duty
		(2) Other inorganic chemicals (excluding chrome oxide green, titanium oxide, zinc oxide, zinc chromate, lead chromate, barium chromate and strontium chromate) for use as pigments or colours	Full duty
	28.03	Carbon black	Full duty
	29.04	Isopropyl alcohol	Full duty less 15%

I Item	II Tariff Heading and Description	III Extent of Rebate
	32.04 Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts) or of animal origin	Not exceeding the M.F.N. duty
	32.05 Synthetic organic dyestuffs (including pigment dyestuffs); natural indigo	Not exceeding the M.F.N. duty
	32.06 Colour lakes	Full duty
	32.07 Other pigments and colouring matter (excluding titanium white containing more than 60 per cent, by weight, of titanium oxide and pigments with a basis of chrome oxide green, zinc chromate, lead chromate, barium chromate or strontium chromate)	Full duty
	32.08 Prepared pigments of the kind used in the ceramic, enamelling and glass industries	Full duty
	39.02 Ethylene polymers and copolymers with a specific gravity not exceeding 0.940, in blocks, lumps, powders and similar bulk forms, for the coating of manufactured articles according to the powder coating process	Full duty
	40.05 Plates, sheets and strip, of unvulcanised natural or synthetic rubber, for the manufacture of machine rollers	Full duty
	40.08 Rubber plates or sheets, for use on machinezrollers	Full duty
	53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair, for use as covering for machine rollers	Full duty
	53.12 Woven fabrics of coarse animal hair, for use as covering for machine rollers	Not exceeding the M.F.N. duty
	53.13 Woven fabrics of horsehair, for use as covering for machine rollers	Not exceeding the M.F.N. duty
	55.09 Woven fabrics of cotton, for use in filters or as covering for machine rollers	Not exceeding the M.F.N. duty
	56.07 Woven fabrics, for use in filterf or as covering for machine rollers	Not exceeding the M.F.N. duty
	59.17 Calender cloth, for use as covering for machine rollers	Full duty
	60.01 Laundry press padding	Not exceeding the M.F.N. duty
	73.13 Sheets and plates, of steel, plated, coated or clad with zinc and of a thickness less than 3 mm., flat or corrugated	Full duty

Schedule No. 4

GENERAL REBATES OF CUSTOMS DUTIES

NOTES:

1. The goods specified in Column II of this Schedule shall, subject to the provisions of section 76 and the regulations, be admitted under rebate of the ordinary customs duty specified in Parts 1 and 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column III of this Schedule in respect of those goods.
2. Unless the context otherwise indicates, Notes Nos. I, IV, VI and VIII of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall *mutatis mutandis* apply to this Schedule.
3. Note 3 to Schedule No. 3 shall *mutatis mutandis* apply in respect of any expression relating to the extent of any rebate in Column III of this Schedule.
4. Wherever the tariff heading or sub-heading under which any goods are classified in Part 1 Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or sub-heading.
5. The admission of goods under any item in Part 3 of this Schedule shall be solely at the discretion of the Financial Secretary and shall be subject to the security and conditions which he may, in each case, determine.

PART 1

SPECIFIC REBATES OF CUSTOMS DUTIES

I Item	II Tariff Heading and Description	III Extent of Rebate
401.00	STATE IMPORTATIONS	
	Goods of any description:	
	(a) **Which are for the exclusive use of and are owned by;**	
	(b) **The duty on which, but for this item, would be borne directly by;**	
	(c) **Which are for delivery directly to; and**	
	(d) **Which are certified to be subject to the conditions mentioned in paragraphs *(a)*, *(b)* and *(c)* above by the following:**	
401.05	**Any central government department of Botswana**	Full duty
401.30	**The United Kingdom armed forces acting in concert with the armed forces of Botswana**	Full duty
402.00	GOODS FOR USE BY LOCAL AUTHORITIES	
402.02	**Goods for use by any local council:**	
	25.00 Building materials	Full duty
	27.10 Petrol, fuel oil and lubricating oil	Full duty
	73.21 Equipment, including sluice gates, weir flaps and other steel structures, for the construction of water supply barrages	Full duty
	82.00 Tools	Full duty
	87.01 Tractors, for use in road construction or maintenance	Full duty
	87.02 Motor vehicles for the transport of persons, goods or materials, good vehicles for use in road construction or maintenance	Full duty
	87.04 Chassis fitted with engines, for use in road construction or maintenance	Full duty
	87.14 Trailers, for use in road construction or maintenance	Full duty
403.00	IMPORTATIONS BY INTERNATIONAL ORGANISATIONS	
403.01	**Goods for use by the War Graves Commission and any similar international organisations:**	
	25.00 Building materials	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	68.02 Worked monumental building stone	Full duty
	82.00 Tools	Full duty
	(I) Building materials, monumentf and stores	Full duty
404.00	GOODS FOR USE BY HOSPITALS OR BY EDUCATIONAL, SCIENTIFIC AND SIMILAR INSTITUTIONS	
	Notes: Admission of any goods (excluding goods specified in paragraph (III) of sub-item 404.01 paragraph (III) of sub-item 404.02 and tariff heading 30.02 of sub-item 404.03) under the provisions of this item shall be subject to production of a certificate from an official of the hospital or institution in question that the goods are for use in such hospital or institution, such certificate being endorsed by the Financial Secretary that such or similar goods are not ordinarily nor satisfactorily made in Botswana:	
404.01	**Goods for educational institutions:**	
	(I) Goods for the equipment of buildings used for educational purposes by, or erected by, educational instritutions approved by the Financial Secretary	Full duty
	(II) Educational requisites and gymnastic apparatus (but not athletic or sporting goods), for approved educational institutions	Full duty
	(III) Education requisites (excluding modelling pastes) entered by Local ~~Councils~~, for issue to scholars and staff of schools or institutions controlled by such councils	Full duty
404.02	**Goods for approved public hospitals:**	
	(I) Goods for the equipment of buildings erected by an approved public hospital	Full duty
	(II) Hospital requisites and gymnastic apparatus (but not athletic or sporting goods), for an approved public hospital	Full duty
	(III) Materials (excluding woven cotton fabrics in a plain, twill or sateen weave), entered by or on behalf of an approved public hospital for the manufacture of nurses' uniforms	Full duty
404.03	**Goods for scientific and similar institutions:**	
	30.02 Antisera, vaccines, toxins, microbial cultures and similar products, imported solely for standardisation purposes	Full duty
405.00	GOODS FOR CULTURAL, EDUCATIONAL, CHARITABLE, WELFARE OR YOUTH ORGANISATIONS OR PURPOSES	
405.01	**Goods for approved institutions or bodies:**	
	Materials (excluding woven cotton fabrics in a plain, twill or sateen weave) imported by or on behalf of the undermentioned instrutions, for the manufacture of uniforms for members of such institutions; appointments and insignia (excluding embroidered or woven insignia) entered by or on behalf of the said institutions: (i) The St. John Ambulance Association; (ii) The Botswana Red Cross Society; (iii) The Boy Scouts' or Girl Guides' Associations; (iv) The Salvation Army; (v) The Military and Hospitaller Order of Saint Lazarus of Jerusalem	Full duty
405.02	**Goods for a body or person licensed to conduct a public radio or television service:**	
	85.00 Radio and television apparatus, equipment and materials	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
405.03	**Goods for educational institutions or purposes approved by the Minister:**		
	37.05	(1) Slides including film slides	Full duty
		(2) Negative or diapositive film	Full duty
	49.11	Photographs	Full duty
	85.14	Loudspeakers and amplifiers, for use with projectors	Full duty
	90.08	Cinematographic projects	Full duty
	90.09	Image projectors	Full duty
	90.10	Portable screens for projectors	Full duty
405.04	**Goods for the welfare of the blind:**		
	49.00	Printed matter in Braille	Full duty
	(I)	Articles specially constructed for the use of the blind, subject to production of a certificate to that effect from the Financial Secretary	Full duty
	(II)	Machines, implements and materials, entered by a council, society, body or persons, approved by the Minister and whose sole or main purpose is the welfare of the blind, for use in the manufacture, for sale, of articles by the blind	Full duty
405.05	**Goods for religious instruction or purposes:**		
	49.00	Religious books and novels, of the following titles: "Christian Novels"; "Lily Stories"	Full duty
	92.00	Musical instruments (excluding pipe organs and upright pianos), for use by a religious body	Full duty
	92.12	Gramophone records, religious and mainly a reproduction of speech, entered by any religious body mentioned hereunder for its own use in religious instruction or for distribution thereof free of charge, subject to production of a written declaration by the said body stating the nature and use of such records: Gospel Recordings Incorporated	Full duty
	(I)	Altars, fonts, lecterns, pulpits, church decorations, vestments and other appointmentf (excluding furniture), for use by a religious body	Full duty
405.06	**Educational requisites:**		
	34.07	Glitter wax	Full duty
	48.15	Drawing paper	Full duty
405.06	49.01	Reading books of the following titles, for children: All books related to the Bible and Religious instruction All books for teaching of mathematics and Science Geography for Primary Schools Living Names Series Lives of Great Men and Women Rathbone Books Ladybird Series Tshaka Zulu Longmans Series Opening of Africa Explorers in Africa A School History of South Africa Explorers and Discoverers Discovery, Expansion and Empire	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
		Beyond the Sunset A Visual History of the Commonwealth Leaders of Africa A Brief History of Russia A Visual History of the United Nations A Brief History of the United States People and Power Queensway Junior Geography Atlas for Botswana Atlas (Philips Lange Print of S. Africa) Senior Needlecraft The Human Body Simplified Biology Experimental Science in Tropical Schools Natural Science Your Body: How it Works A Tropical Nature Study The First Book of Astronomy The Teaching of Science in Tropical Primary Schools Text Book on Hygiene for Teachers in Africa Outline of Physiology and Hygiene Eyes Right: Staff Notation - Reading Exercise The Teaching of Class Singing Practical Suggestions for the Teaching of Vocal Music in Schools Tonic Solfa Theory (Elementary) All Books for the Teaching of Setswana All Books for Teaching of Africultural Science	
	49.11	Embroidery cards; Biblical Stories in Picture form; coins of paper-board; modulators	Full duty
	59.12	Gummed textile fabrics, in strips	Full duty
	62.05	Flags for musical drill	Full duty
	82.12	Scissors (paper cutting)	Full duty
	90.16	Compasses, dividers, protractors and set and teesquares of the school type; geometry sets; mathematical measuring and mathematical drawing sets, not exceeding a f.o.b. price of 200c each; compasses, protractors, rulers, set and tee-squares, blackboard type; school rulers; rule sets; stencils (chemistry)	Full duty
	92.08	Hand bells	Full duty
	97.03	A.B.C. blocks, abaci (counting frames), alphabet boxes and letters	Full duty
	97.06	Musical dumb-bells; calisthenic wands, with or without bells; drill hoops with bells	Full duty
	98.03	Mapping pens; writing pens	Full duty
	98.05	Metal pencil-holders with pencils	Full duty
	98.06	Slates or boards with drawing surfaces	Full duty
	(1)	Cutting out boards, demonstration frames, weaving looms and needles, being kindergarten materials; desk inkwells and inkwell trays (metal), modelling knives; map hooks, map rolls and mapographs	Full duty
405.07		**Goods for distribution by churches and welfare oraganisations:**	
	63.01	Used clothing purchased by or forwarded unsolicited and free to any church or any welfare organisation approved by the Minister, for distribution free of charge by such church or organisation to indigent persons, subject to production at the time of importation of a written	Full duty less 20%

I Item	II Tariff Heading and Description	III Extent of Rebate
	declaration by such church or organisation that the goods have been purchased or forwarded unsolicited and free and that they will be distributed free of charge to indigent persons	
405.20	**Other:**	
	40.01 Any soft-covered fiction book being an abridged or unabridged version of any book published for unrestricted sale in hard coverers at any time in the same language by any publisher in the country of export, provided: (i) Evidence that such book qualifies for admission under this item is submitted to the Director on demand; (ii A certificate stating that such book is an abridged or unabridged version of a book published for unrestricted sale in hard covers at any time in the same language by any publisher in the country of export and signed by the publisher of such soft-covered books, is produced to the Director in respect of every consignment of such book; (iii) Such book is not packed or enclosed with any other soft-covered fiction book not entitled to this rebate; and (iv) Any package or parcel imported by post and containing only books entitled to this rebate and non-fiction books is clearly marked to this effect	Full duty
	92.00 Band instruments, the *bona fide* property of the armed forces or the police	Full duty
406.00	GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES	
	Notes: 1. The provisions of this item (excluding item 406.01) shall be conditional upon the granting of similar or equivalent privileges to representatives or other staff, as the case may be, of Botswana in the country claiming this rebate. 2. For the purposes of this item "family" shall mean the wife or husband, as the case may be, and the dependant children of the privileged person. 3. For the purposes of item 406.02, "staff" shall mean counsellors, secretaries, attaches, and other staff enjoying diplomatic status. 4. For the purposes of item 406.02, "Diplomatic Agents" shall mean the public representative of any other head of State or Government duly accredited to Botswana as Ambassador, High Commissioner, Envoy Extraordinary and Minister Plenipotentiary, Minister Resident, Charge d'Affaires or Accredited Diplomatic Representative.	
406.01	**Goods for the personal or official use of the President and his family**	Full duty
406.02	**Goods for the personal or official use of diplomatic agents accredited to Botswana and their families and the staff of the said agents and their families, provided they are not Botswana Citizens or permanent residents of Botswana**	Full duty
406.05	**Goods for the personal or official use of career consular representatives, career trade commissioners and career press and information officers, provided they are not Botswana Citizens or permanent residents of Botswana**	Full duty
406.06	**Consular stationery, uniforms and appointments, for the official use of consular officers or trade commissioners other than those referred to under sub-item 406.05**	Full duty
406.07	**Goods (excluding food or drink or tobacco in any form) imported by**	Full duty

I Item	II Tariff Heading and Description		III Extent of Rebate
	persons other than those referred to in sub-item 406.02, or 406.05 on their first entry on appointment by their Governments as office assistants to, or engagement as household personnel by the persons mentioned in the said paragraphs and intended for their own use, provided the said goods are imported within 3 months of the date of arrival of the said persons and provided the said persons are citizens of the country to whose mission they are attached and are not normally resident in Botswana		
407.00	GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE		
	Notes: The rebate of duty specified in item 407.02 shall not apply to goods imported:		
	(i) By persons travelling only between places in Botswana;		
	(ii) By residents returning after an absence of less than 14 days;		
	(iii) By persons in transit through Botswana to or from other African territories (except in so far as the said item relates to sprituous and alcoholic beverages, wine, perfumery and manufactured tobacco); or		
	(iv) By minor children travelling with their parents or guardians.		
407.01	**Used personal effects and sporting or recreational equipment, imported as passengers' baggage**		Full duty
407.02	**Goods to a total value not exceeding R50 per person, imported in the same ship or vehicle as passengers' baggage by such person and cleared at the place where he enters Botswana**		
	22.00	(1) Spirituous and alcoholic beverages, not exceeding a total quantity of 26.7 fl. oz. per person (a husband and wife travelling together being regarded as one person)	Full duty
		(2) Wine, not exceeding a total quantity of 26.7 fl. oz. per person	Full duty
	24.02	Manufactured tobacco, not exceeding 400 cigarettes and 50 cigars and 8 oz. of cigarette or pipe tobacco per person	Full duty
	33.06	Perfumery, not exceeding 10 fl. oz. per person	Full duty
	(1)	Other goods (new or used)	Full duty
407.03	**Goods imported by tourists, provided such goods are exported within 12 months of the date of importation or within such further period as the Financial Secretary may in exceptional circumstances decide:**		
	87.00	Motor vehicles the *bona fide* property of tourists: Provided that the Secretary may accept abandonment of and waive the duty on any such vehicle which is not exported within the specified time on account of damage	Full duty
	89.01	Yachts, the *bona fide* property of tourists	Full duty
	(1)	Other goods	Full duty
407.04	**Motor vehicles imported by immigrants or returning permanent residents of Botswana (excluding tourists) for their personal or own use:**		
	87.02	(1) Motor cars and station wagons and similar dual purpose motor vehicles, the *bona fide* property of immigrants, provided such vehicles have been owned and used by such immigrants prior to their departure	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	to Botswana for not less than 6 months or for such shorter period as the Financial Secretary may in exceptional circumstances decide and are, except with the permission of the Financial Secretary, not sold or disposed of to other persons within a period of 2 years after the date of entry	
	(2) One motor car or station wagon or similar dual purpose motor vehicle per family, the *bona fide* property of a permanent resident of Botswana returning after an unbroken absence of not less than 12 months from Botswana, provided such vehicle has been owned and used by such returning resident for not less than 6 months prior to his departure to Botswana and is not sold or disposed of to other persons within a period of 2 years after the date of entry: Provided that sale or disposal of such vehicle within a period of 2 years after the date of entry under this item shall be subject to payment of duty in accordance with any regulation relating to the disposal of any motor vehicle entered under item 406.00	Full duty
	87.09 Motor cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars, the *bona fide* property of immigrants, provided such cycles have been owned and used by such immigrants prior to their departure to Botswana for not less than 6 months or for such shorter period as the Secretary may in exceptional circumstances decide and are, except with the permission of the Secretary, not sold or disposed of to other persons within a period of 2 years after the date of entry	Full duty
407.05	**Goods as specified hereunder, the *bona fide* property of and imported by any officer or employee in the service of any of the State bodies referred to in item 401.05, 401.10, 401.15 or 401.20 of this Schedule on return to Botswana on transfer after serving outside Botswana for a minimum period of 12 months or such shorter period as the Financial Secretary may decide in each case, provided such officer or employee was transferred for service outside Botswana for an indefinite period or otherwise for a period of not less than 12 months:**	
	87.02 One motor car or station wagon or similar dual purpose motor vehicle owned or ordered by the importer prior to his notification of transfer to Botswana: Provided that sale or disposal of such vehicle within a period of 2 years of the date of entry under this item shall be subject to payment of duty in accordance with any regulation relating to the disposal of any motor vehicle entered under item 406.00	Full duty
407.06	**Household furniture and effects, the *bona fide* property of immigrants or returning permanent residents of Botswana (excluding tourists) which have been resident outside Botswana for an unbroken period of not less than 12 months or such shorter period as the Financial Secretary may decide in each case, not intended for sale or disposal to other persons:**	
	(1) Used	Full duty
	(2) New, to the value of R100 for each adult and R50 for each child, with a maximum of R400 per family	Full duty
408.00	OTHER PERSONAL REBATES OF DUTY	
408.01	**Cups, medals and other trophies awarded abroad to any person and imported by him or on his behalf, and such articles imported for presentation:**	Full duty
	(i) As prizes at public exhibitions or shows, at public examinations or examinations in any educational institution, or for skill or sport in public competition	

I Item	II Tariff Heading and Description	III Extent of Rebate
	or competition in any educational institution;	
	(ii) As prizes for target shooting by air, military, naval or Police Forces	
	(iii) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services;	
	provided all such articles shall on importation or release by the department bear engraved or otherwise indelibly marked on them the occasion or purpose for which they were or are to be presented	
409.00	RE-IMPORTED GOODS	
	Notes:	
	1. Goods manufactured in a customs excise and sales duty warehouse and exported from any such warehouse shall not be admitted under this item	
	2. Admission of the following goods under this item shall be subject to a permit for re-importation issued by the Financial Secretary Butter, cheese, maize and maize products, sugar, wine, brandy and spirituous beverages.	
	3. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or institution which paid such bounty or subsidy on exportation of an equal amount	
	4. Admission under this item shall in each case be subject to identification by the department of the goods re-imported	
409.01	**Imported goods re-exported, thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership**	Full duty less the amount of any rebate, refund and drawback granted previously
409.02	**Goods produced or manufactured in Botswana, exported therefrom and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership**	Full duty less the amount of any rebate, refund and drawback granted previously
409.03	**Imported or locally manufactured returned empty packing containers:**	
	44.22 Wooden casks, vats or tubs	Full duty less the amount of any rebate, refund and drawback granted previously
	62.03 Sacks and bags	Full duty less the amount of any rebate, refund and drawback granted previously
	76.10 Casks and drums, of aluminium	Full duty less the amount of any rebate, refund and drawback granted previously

I Item	II Tariff Heading and Description		III Extent of Rebate
	86.08	Road-rail and similar containers	Full duty less the amount of any rebate, refund and drawback granted previously
409.04	**Imported or locally manufactured articles sent abroad for processing or repair, provided they are exported under customs and excise supervision, retain their essential character, are returned to the exporter, no change of ownership having taken place, and can be identified on re-importation**		Full duty the the amount of any rebate, refund and drawback granted previously and less the duty on the cost of processing or repair
409.05	**Used rock drill bits returned to the original exporter, for recovery of the diamond content**		Full duty less the amount of any rebate, refund and drawback granted previously
410.00	GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES		
	Notes: The provisions of sub-item 410.04 shall not apply in respect of the goods specified therein if intended for mixing with other mineral oil products or other goods (except under any provisions of this Schedule) even if subsequently used for any purpose specified in such sub-item		
410.01	**Pedigree stock for breeding purposes:**		
	01.01	Thoroughbred horses imported for breeding purposes:	Full duty
	Provided that if such horses are subsequently registered for racing purposes, the duty rebated under this item shall be paid to the Financial Secretary forthwith		
	01.02	Animals of the bovine species	Full duty
	01.04	Sheep and goats	Full duty
410.02	**Goods for agricultural or horticultural purposes**		
	07.01	Seed potatoes, in such quantities and at such times as the Financial Secretary may allow by specific permit	Full duty
	07.05	Foundation seed of dried leguminous vegetables for multiplication in terms of any Export Seed Scheme in such quantities and at such times as the Financial Secretary may allow by specific permit	Full duty
	10.00	Cereal foundation seeds for multiplication in terms of any Export Seed Scheme in such quantities and at such times as the Financial Secretary may allow by specific permit	Full duty
	10.06	Rice in the husk, for sowing purposes only	Full duty
	12.01	Oil foundation seeds for multiplication in terms of any Export Seed Scheme in such quantities and at such times as the Financial Secretary may allow by specific permit	Full duty
	51.04	Woven fabrics of polyvinylidene fibres (continuous), for use as shade cloth for horticultural purposes	Full duty
	56.07	Woven fabrics of polyvinyl alcohol fibres (discontinuous), for use as shade cloth for horticultural purposes	Full duty
410.03	**Goods for manufacturing or commercial purposes:**		
	22.03	Beer of a specific gravity before fermentation exceeding 1050 , for mixing with beer manufactured in Botswana in the manufacture of beer of a specific gravity before fermentation exceeding 1050	71½c per gal.

I Item		II Tariff Heading and Description	III Extent of Rebate
	23.07	Animal feed supplements containing phenothiazine, furazolidone, piperazine, thiabenzole, methyridine or amprolium	Full duty
	27.10	Base oils for lubricating oil (excluding such oils manufactured by the re-refining of used lubricating oil or other used oil), for use in the manufacture of prepared lubricating oils in Botswana	1c per gal.
	29.00	(1) Organic chemical compounds, for use as additives to mineral oils	Full duty
		(2) Organic chemical compounds (odiferous), for use in the preparation of perfumery	Full duty
	30.03	Medicaments (including veterinary medicaments), the following:	
		(1) Tuberculostatics with a basis of:	
		(*a*) Para-amino salicylic acid (P.A.S.) or its salts or derivatives;	Full duty
		(*b*) Isonicotinic acid hydrazide or its salts or derivatives;	Full duty
		(*c*) Thiacetazone, bromosalicylhydroxamic acid or thiocarbanilide	Full duty
		(*d*) Pyrazinamide or its derivatives	Full duty
		(2) Antimalarial drugs with a quinolinic or acridinic base (including synthetics)	Full duty
		(3) Stock remedies containing OO-di-(2-chloroethyl)-O-(3-choro-4-methylcoumarin-7-yl) phosphate, phenothia ine, furazolidone, pipera ine, thiabenzole, tetramisole, metichloropindol (3, 5-dichloro-2, 6-dimethyl-4-pyridinol), methyridine, nicarbazin, oxyclozanide (3, 3 , 5, 5 , 6-pentachloro-2, 2 -dihydroxybenzanilide) or amprolium as active ingredient	Full duty
	34.02	Prepared spreaders, wetting agents and stickers, for use with agricultural insecticides or week-killers	Full duty
	41.01	Hides and skins, the following:	
		(1) Bovine hides, fresh, wet-salted, pickled or limed, of a f.o.b. price per lb. exceeding 8¼c, imported on authority of a permit issued by the Financial Secretary	Full duty
		(2) Bovine hides, dried, of a f.o.b. price per lb. exceeding 11½c, imported on authority of a permit issued by the Financial Secretary	Full duty
	44.21	Wooden boxes, unassembled, for the packing of fresh citrus fruit for export	Full duty
	(1)	Wooden cases, unassembled, empty containers, and materials (excluding nails) for use in the construction thereof, for use in the packing of mineral oil products	Full duty
	(11)	Samples of no commercial value:	
		Cut samples of cloth, linoleum, wallpaper, leather or other fabrics in book, folder or similar forms; colour cards; samples for trade purposes, mutilated or of no commercial value	Full duty
	(111	Articles of food or drink imported by officials (not being officials referred to in item 406.00) of any foreign government for official use at international exhibitions, provided such government grants equivalent privileges to officials of Botswana	Full duty
	48.01	Machine-glazed bleached kraft paper and paperboard, for the packing of grapes	Full duty
410.04	**Mineral oil products, for specific uses:**		
	27.10	Kerosene:	
		(1) Illuminating or heating, for use as fuel in lamps or stoves	Full duty

I Item		II Tariff Heading and Description	III Extent of Rebate
		(2) Power, for use as fuel in spark ignition piston engines in tractors used for agricultural (including forestry) purposes and in stationery spark ignition piston engines	Full duty
		(3) Aviation, for use as fuel in the manufacture, repair, maintenance and delivery of jet aircraft	Full duty
		(4) For purposes other than road transport, not being public passenger bus transport services or road transport for agricultural (including forestry) purposes	Full duty less 1666c per 1000 gal.
	27.10	Distillate fuels and residual fuel oils:	
		Supplied for purposes other than road transport, not being public passenger bus transport services or road transport for agricultural (including forestry) purposes	Full duty less 1666c per 1000 gal.
410.05		**Wine or potable spirits, for specific uses**	
	22.00	Wine or potable spirits, for distillation purposes, in such quantities and at such times as the Minister may allow by specific permit	Full duty
411.00		MISCELLANEOUS REBATES	
	29.14	Sodium trichloroacetate, for use as a weed-killer	Full duty
	49.00	Books, documents and manuscripts, being business documents or private papers of no commercial value	Full duty
	49.11	Photographs, commonly known as press or news photographs, provided the importer certifies on importation that such photographs are intended solely for reproduction in newspapers and publications registered with the Permanent Secretary, Ministry of Health Labour and Home Affairs papers and undertakes that the said photographs will not be used or disposed of within Botswana for any other purpose	Full duty
	60.03	Stockings made from stretch yarns, not elasticised or rubberised, designed for the relief of persons suffering from varicose veins	Full duty
	84.63	Epicyclic gears, for use with circulation pump, steam turbine and compressor actuation in power generating plant	Not exceeding the preferential duty
	85.15	Radiotelephonic transmission and reception apparatus and parts thereof, for use in merchant ships and civil aircraft, in such quantities and at such times as the Financial Secretary may allow by specific permit	Full duty
	87.02	Motor cars manufactured more than 30 years prior to the date of importation	Full duty less 20%
	89.01	Ships and boats (excluding warships of all kinds, yachts and other sailing vessels, launches, canoes, skiffs, dinghies, rowing boats and other pleasure or sporting craft not provided for elsewhere in this tariff heading and rowing shells of a kind commonly used for boat-racing), for such purposes and subject to such conditions as the Minister may, specify by specific permit	Full duty
	93.00	Gas-powered projection guns or pistols (and accessories therefor) capable of projecting a missile suitable for the injection of animals	Full duty
412.00		GENERAL REBATES	
412.01		**Goods (excluding corn or grain seed) for purposes of experimenting therewith**	Full duty
412.02		**Urns and coffins, containing human remains, together with flowers or wreaths**	Full duty
412.03		**Used personal or household effects, to a value for duty purposes not exceeding R500 bequeathed to persons residing in Botswana**	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
412.04	**Used property of a person normally resident in who dies while temporarily outside Botswana**	Full duty
412.05	**Life saving apparatus (including mine rescue apparatus) and fire fighting equipment**	Full duty
412.06	**Dietetic foods of any kind specially prepared for infants and diabetics**	Full duty
412.07	Goods unconditionally abandoned to the Department by the owner or goods destroyed with the permission of the Financial Secretary under the supervision of an officer, while still in a customs and excise warehouse or under the control of the Department (including goods cleared under rebate of duty): Provided that the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Financial Secretary (including the owner's premises) as well as for the cost of destruction: Provided further that the Financial Secretary may decline to accept abandonment or to grant permission for destruction	Full duty less any rebate granted on entry
412.08	**Dutiable goods lost in manufacturing processes in a customs excise and sales duty warehouse, subject to production of proof to the satisfaction of the Financial Secretary that such goods did not enter into consumption**	Full duty
412.09	**Goods in respect of which the customs duty amounts to not less than R2,500, proved to the satisfaction of the Financial Secretary to have been lost, destroyed or damaged on any single occasion in circumstances *of vis major* or in such other circumstances as the Financial Secretary deems exceptional while such goods are—** **(a) in any customs excise and sales duty warehouse;** **(b) being removed with deferment of payment of duty or under rebate or duty from a place in Botswana to any other place in terms of the provisions of this Act; or** **being stored in any rebate storeroom, provided—** **(i) no compensation in respect of the customs duty on such goods has been paid or is due to the owner by any other person;** **(ii) the Secretary is satisfied that such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and** **(iii) such goods did not enter into consumption**	Full duty
412.10	***Bona fide* unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed R10 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco (including cigarettes and cigars)) consigned by natural persons abroad to natural persons in Botswana**	Full duty
412.11	**Goods imported –** (*a*) for the relief of distress of persons in cases of famine or other national disaster (*b*) under any technical assistance agreement or (*c*) in terms of an obligation under any multilateral international agreement to which Botswana is a party: Provided that – (i) the importation of any goods under this item shall be subject to a certificate issued by the Financial Secretary and to such other conditions as may be agreed upon by the Governments of South Africa, Botswana, Lesotho and Swaziland, and	Full duty Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	(ii) goods imported under this item shall not be sold or be disposed of to any party who is not entitled to any privileges thereunder, or be removed to the area of Lesotho, South Africa or Swaziland without the permission of the Financial Secretary	
412.12	**Goods imported for any purpose agreed upon between the Governments of South Africa, Botswana, Lesotho and Swaziland:** Provided that – (i) the provisions of this item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of South Africa Lesotho and Swaziland has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods, (ii) the importation of any goods under this item shall be subject to a certificate issued by the Financial Secretary and to such other conditions as may be agreed upon by the Governments of South Africa, Botswana, Lesotho and Swaziland, and (iii) goods imported under this item shall not be sold or disposed of to any party who is not entitled to any privileges thereunder, or be removed to the area of South Africa, Lesotho or Swaziland without the permission of the Financial Secretary	Full duty
	Part 2	
	TEMPORARY REBATES OF CUSTOMS DUTIES	
460.01	73.09 Iron and steel sheets coated with tin, in such quntities and at such times as the Financial Secretary may allow by specific permit.	Full duty
460.02	29.14 Vinyl acetate monomer, in such quantities and at such times as the Financial Secretary may allow by specific permit	Full duty
460.03	74.07 Brass tubes, for use as steam condenser tubing, in such quantities and at such times as the Financial Secretary m may allow by specific permit	Full duty
460.04	15.07 Cotton seed oil, soya bean oil, sunflower seed oil, castor oil or groundnut oil, in such quantities and at such times as the Financial Secretary may allow by specific permit .	Full duty
460.05	73.18 Tubes and pipes, of iron or steel, for use as steam boiler, superheater and economiser tubing, in such quantities and at such times as the Financial Secretary may allow by specific permit.	Full duty
460.06	(1) Goods imported or cleared from a customs and excise warehouse by a person certified by the Financial Secretary to be a person who, in Botswana (1) prospects for natural oil or natural gas in terms of a prospecting lease or a prospecting sublease (2) mines natural oil or natural gas in terms of a mining lease,	

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		(3) is a contractor of any person referred to in paragraph (1) or (2), for use solely in operations in connection with the prospecting for, or mining of natural oil, or natural gas, in such quantities and at such times as the Financial Secretary may allow by specific permit (excluding – (a) distillate fuels and residual fuel oils; (b) goods for the personal use of any person, and (c) goods for use in the exploitation or processing of any product other than natural oil or natural gas or in the processing or distribution of natural oil or natural gas)	Full duty
460.07	02.04	Frozen whale meat, in such quantities and at such times as the Financial Secretary may allow by specific permit.	Not exceeding preferential duty
460.08	03.02	Dried fish, in such quantities and at such times as the Financial Secretary may allow by specific permit	Full duty
460.09	21.01	Roasted chicory, in such quantities and at such times as the Financial Secretary may allow by specific permit . .	Full duty
460.10		Goods of any description in respect of which the duty is increased in terms of section 49(1)(b) of this Act and which were placed on board ship or vehicle in the country of export, ready for export to Botswana, before the date on which such increase became effective: . . . . Provided that the Director recommends that such . . . increased duty in respect of the goods in question or a . . specified class or kind thereof be rebated and in addition certifies that the increase in duty on such goods is as a . . result of an application for tariff protection not previously published in the Government Gazette for general information	Full duty less the duty applicable before the latest increase in duty
460.11	70.10	Beer and mineral water type bottles of a metric capacity, in such quantities and at such times as the Financial Secretary may allow by specific permit	Full duty

Part 3

TEMPORARY IMPORTATION OF GOODS UNDER REBATE OF CUSTOMS DUTIES

490.00	GOODS TEMPORARILY IMPORTED	
490.01	Goods which are supplied free of charge solely for the purpose of being displayed at or used in connection with the organisation or running of the following exhibitions or meetings held in Botswana (1) Agricultural shows, trade and industrial exhibitions and fairs; (2) Any exhibition or meeting approved by the Financial Secretary which is primarily organised – (a) for the benefit of a charitable body recognised as such by the Financial Secretary, to the funds of which body any profits accruing from any such exhibition or meeting will be paid; or (b) to promote any branch of learning, art, craft, sport or other educational or cultural activity approved by the Financial Secretary;	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	(3) Any meeting of representatives of any international organisation or international group of organisations approved by the Financial Secretary;	
490.02	Recording apparatus and camera equipment imported by foreign undertakings approved by the Financial Secretary, for the purpose of taking films or recording broadcasting programmes . .	Full duty
490.03	Household effect imported by persons temporarily transferred to Botswana	Full duty
490.04	Yachts and other vessels, vehicles, animals and equipment imported by persons not normally resident in Botswana, for participation in racing and other sporting contests of an international character, including motor rallies and transcontinental excursions	Full duty
490.05	Postcards and other mail matter, imported in bulk, for despatch to addresses outside Botswana	Full duty
490.06	Equipment imported by scientific expeditions	Full duty
490.07	Vehicles, machinery, apparatus and articles (excluding travellers' samples), imported solely for demonstration purposes with a view to the taking of orders	Full duty
490.08	Vehicles used for the conveyance of samples and other goods which in themselves qualify for temporary importation under this item	Full duty
490.09	(1) Theatrical costumes and equipment imported by theatrical companies, circuses and similar undertakings visiting Botswana, provided the ownership of such costumes and equipment is vested in such undertakings orzthe artists employed by them	Full duty
	(2) Theatrical costumes and equipment on hire to local amateur non-profitmaking theatrical organisations provided ownership remains vested in the suppliers	Full duty
490.10	Gear for the loading and discharging of ships and specially designed road-rail and similar containers	Full duty
490.11	Tools of trade such as musical instruments imported by professional musicians, tools imported by artisans and surveying instruments imported by land surveyors, brought into Botswana by persons who earn their livelihood by exercising such professions or occupations, provided the tools and instruments are the personal property of the person concerned	Full duty
490.12	Equipment such as projectors and film slides imported by persons approved by the Financial Secretary entering Botswana to lecture to scientific, medical, dental, photographic and similar associations and societies	Full duty
490.13	Articles brought into Botswana for safekeeping in circumstances approved by the Financial Secretary	Full duty
490.14	Prototypes for the manufacture of similar articles in Botswana . .	Full duty
490.15	Goods or materials, temporarily imported for processing (provided such goods do not become the property of the importer) subject to such conditions as the Financial Secretary may impose in each case	Full duty
490.16	Goods or materials, temporarily imported for the purpose of being repaired or cleaned or reconditioned or for such other purpose as the Financial Secretary may approve	Full duty
490.17	Goods or materials, temporarily imported in such circumstances and for such purposes as the Financial Secretary may approve	Full duty

Schedule No. 5

SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES

NOTES:

1. A drawback or refund of the duties paid under Parts 1 and 2 of Schedule No. 1 and under Schedule No. 2 in respect of any imported goods specified in Column II of this Schedule, shall subject to the provisions of section 76, and the regulations, be allowed to the extent stated in Column III of this Schedule, on compliance with the provisions of the item in this Schedule in which such goods are specified and of any notes applicable in respect of such item.
2. Unless the context otherwise indicates, Notes Nos. I, IV and VIII of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall *mutatis mutandis* apply to this Schedule.
3. Note 3 to Schedule No. 3 shall *mutatis mutandis* apply in respect of any expression relating to the extent of any drawback or refund in Column III of this Schedule and for that purpose any reference to ordinary customs duty shall be deemed to include a reference to any anti-dumping duty provided for in Schedule No. 2 in respect of the goods in question.
4. Any drawback or refund of duty specified in this Schedule in respect of any goods shall be subject to any rebate of duty allowed in respect of such goods.
5. No drawback or refund of duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.
6. Wherever the tariff heading or sub-heading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or sub-heading.
7. A drawback or refund of duty under this Schedule shall be paid only to the importer or person who paid the duty on entry for home consumption of the goods in question, except if the Financial Secretary authorizes payment of such drawback or refund to any other person on compliance with such conditions as he may impose in each case.

PART 1

SPECIFIC DRAWBACKS OF CUSTOMS DUTIES

NOTES:

A drawback under this Part shall be subject to production of evidence to the satisfaction of the Financial Secretary of the export of the goods in the manufacture, processing, finishing, equipment or packing of which the goods specified opposite any tariff heading in Column II of this Part were used.

I Item	II Tariff Heading and Description		III Extent of Drawback
501.00	ANIMALS AND ANIMAL PRODUCTS		
501.01	**Meat Products**		
	39.07	Bags of artificial plastic material, used as containers for dressed poultry	Full duty
501.02	**Fish and Fish Products**		
	03.02	Salted fish, used in the manufacture of dried fish	Full duty
	48.16	Containers of printed paper or paperboard (excluding corrugated), used for packing frozen fish and frozen fish products	Full duty
502.00	VEGETABLES AND VEGETABLE PRODUCTS		
502.01	**Fruit Products**		
	08.12	Dried apple rings, used in the preparation of mixed dried fruits	Full duty
	48.01	Tissue paper, with a basis weight per sq. m. of less than 35 grm., used as packing for fruit	Full duty less 7½%
	48.05	Tissue paper, with a basis weight per sq. m. of less than 35 grm., used as packing for fruit	Full duty less 7½%
	48.21	Paper pulp trays, used as packing for apples	Full duty

I Item	II Tariff Heading and Description		III Extent of Drawback
502.02	**Other Vegetable Products**		
	10.06	Rice, in the husk or husked, but not further worked, used in the manufacture of polished rice	Full duty
	48.16	Printed, waxed paperboard containers, used for packing frozen vegetables	Full duty
	48.19	Paper or paperboard labels, used in the packing of frozen vegetables	Full duty
	57.10	Woven fabrics of jute, used for packing seaweed	Full duty
503.00	ANIMAL AND VEGETABLE FAT AND OIL		
503.01	**Vegetable Fat and Oil Products**		
	15.07	Castor oil, used in the manufacture of castor oil products	Full duty
504.00	PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND TOBACCO		
504.01	**Meat, Fish and Sea Food Preparations**		
	03.01	Fish, fresh (live or dead), chilled or frozen, used in the manufacture of fish products	Full duty
	21.04	Mustard sauce or soya sauce, used in the canning of fish	Full duty
	70.10	Glass jars, used as containers of fish products	Full duty
	82.04	Keys, for cans used for packing meat products	Full duty
504.02	**Cocoa and Sugar Confectionery**		
	39.07	Plastic containers in the form of baskets, used for packing confectionery	Full duty
	44.11	Drawn wood, used in the manufacture of sucking sweets	Full duty
	46.03	Baskets, used for packing confectionery	Full duty
504.03	**Canned and Preserved Fruit and Vegetable Products**		
	20.07	Orange juice concentrate, used for blending with orange juice	Full duty
	48.16	Containers of paperboard (excluding corrugated), used as packing for concentrated orange juice	Full duty
	70.10	Glass bottles used as containers for grape juice and citrus juice	Full duty
504.04	**Food Preparations**		
	19.02	Cornflour, used in the manufacture of pudding powders and custard powders	Full duty
	29.38	Vitamins, used in the manufacture of animal feed supplements	Full duty
504.05	**Spirits, Spirituous and other Beverages**		
	13.03	Kola nut extract, used for making kola tonic beverages	Full duty
	22.09	(1) Concentrated alcoholic extracts of kola nuts, used for making kola tonic beverages	duty
		(2) Malt whisky, used for making spirituous beverages	Full duty
504.06	**Tobacco**		
	27.10	Mineral oil, used in the preparation of tobacco exported to the West Coast of Africa	Full duty
	29.00	Chemical plasticisers, used in the manufacture of cigarette filters	Full duty
	38.19	Prepared plasticisers, used in the manufacture of cigarette filters	Full duty
505.00	MINERAL PRODUCTS		
505.01	**Mining Products**		
	25.24	Asbestos for blending with local asbestos	Full duty
	62.03	(1) Jute bags, used as containers for asbestos	Full duty
		(2) Jute bags, paper-lined, used as containers for fluorspar	Full duty

I Item	II Tariff Heading and Description		III Extent of Drawback
506.00	CHEMICAL AND ALLIED PRODUCTS		
506.01	**Pharmaceutical Preparations**		
	13.03	Vegetable saps and extracts, used in the manufacture of medicaments	Full duty
	21.06	Inactive yeast, used in the manufacture of medicaments	Full duty
	27.12	Petroleum jelly, used in the manufacture of medicaments	Full duty
	28.00	Magnesium carbonate and other inorganic chemicals and chemical compounds, used in the manufacture of medicaments	Full duty
	29.00	Acetylsalicylic acid and other organic chemicals (excluding caffeine, emetine, theobromine and natural menthol), used in the manufacture of medicaments	Full duty
	30.03	Drugs, not put up in measured doses nor in packings of a kind sold by retail, used in the manufacture of medicaments	Full duty
506.02	**Surgical Dressings and Medicated Plasters**		
	55.03	Bleached cotton waste, used in the manufacture of cotton wool or cotton wadding	Full duty
	55.09	Woven fabrics of cotton, used in the manufacture of surgical gauze, bandages and similar articles	Full duty
506.03	**Perfumery, Cosmetic and Toilet Preparations**		
	70.10	Glass bottles, used as containers of perfumery	Full duty
506.04	**Glue**		
	11.08	Manioc starch, used in the manufacture of dextrin	Full duty
	28.54	Hydrogen peroxide, used in the manufacture of bone glue	Full duty
	29.07	Sodium pentachlorophenate, used in the manufacture of bone glue	Full duty
506.05	**Explosives and Pyrotechnical Products**		
	28.00	Inorganic chemicals, used in the manufacture of explosives	Full duty
	29.00	Organic chemicals, used in the manufacture of explosives	Full duty
	38.00	Chemical and allied products, used in the manufacture of explosives	Full duty
	(1)	Materials, used in the manufacture of explosives	Full duty
506.06	**Insecticides, Pesticides, Weed-killers, Disinfectants and Allied Products**		
	28.40	Sodium tripolyphosphate, used in the manufacture of insecticides	Full duty
	29.02	(1) Dieldrin, used in the manufacture of insecticides	Full duty
		(2) Trichlorodi(chlorophenyl)ethane (D.D.T.), used in the manufacture of insecticides	Full duty
	34.02	Surface-active agents, used in the manufacture of insecticides	Full duty
506.07	**Chemical Preparations**		
	32.02	Tannin, used in the manufacture of anti-scaling compounds	Full duty
	84.61	Valves and sprayheads, used for packing chemical and allied products under pressure	Full duty
507.00	ARTIFICIAL PLASTIC AND RUBBER GOODS		
507.01	**Artificial Plastic Goods**		
	39.00	Plastic film or sheet, used in the manufacture of plastic goods	Full duty
	39.01	Polyurethane foam or sponge, used in the manufacture of plastic goods	Full duty
	39.02	(1) Polyvinyl chloride powder, used in the manufacture of floor and wall coverings in the form of plate or tiles	Full duty

I Item	II Tariff Heading and Description		III Extent of Drawback
		(2) Ethylene polymers and copolymers, liquied or pasty and in blocks, lumps, powders and similar bulk forms, with a specific gravity not exceeding 0.940, used in the manufacture of bags of artificial plastic material	Full duty
507.02	**Rubber Goods**		
	51.04	Woven fabrics of man-made fibres (continuous), used as tyre bead fabric in the manufacture of pneumatic tyres	Full duty
	55.05	Cotton yarn, unbleached, used in the manufacture of transmission, conveyor or elevator belting and rubber piping or tubing	Full duty
	55.09	Woven fabrics of cotton:	
		(1) Tyre cord fabrics, used in the manufacture of pedal cycle tyres	Full duty
		(2) Unbleached woven fabrics of cotton, used in the manufacture of transmission, conveyor or elevator belting and rubber piping or tubing	Full duty
507.03	**Artificial Resins**		
	29.15	Phthalic acid anhydride, used in the manufacture of artificial resins	Full duty
508.00	LEATHER GOODS, FURSKINS, TRAVEL GOODS AND THE LIKE		
508.01	**Harness, Saddlery, Travel Goods and Similar Goods**		
	39.00	Expanded or foam plastic material, backed with knitted textile fabric, used in the manufacture of handbags	Full duty
	39.02	Plastic film or sheet, used in the manufacture of bagware	Full duty
	43.02	Fur, used in the manufacture of leather gloves	Full duty
	59.08	Textile fabrics coated with preparations of expanded artificial plastic materials, used in the manufacture of handbags	Full duty
	98.01	Press-fasteners, used in the manufacture of leather gloves	Full duty
508.02	**Fur and Artificial Fur Goods**		
	43.02	Furskins, tanned or dressed (including furskins assembled in plates, crosses and similar forms), pieces or cuttings of furskin, including heads, paws, tails and the like (not fabricated), for processing or finishing or used in the manufacture of articles of furskin	Full duty
508.03	**Hides and Skins**		
	28.17	Sodium hydroxide (caustic soda) flakes, used in the processing of hides and skins	Full duty
509.00	WOOD AND WOODEN PRODUCTS		
509.01	**Wood and Wooden Products**		
	39.00	Decorative plastic laminates, used for facing reconstituted wood sheets, exported to the United Kingdom of Great Britain and Northern Ireland	Full duty
	39.01	Urea formaldehyde, used in the manufacture of plywood or veneered wooden panels or doors	Full duty
510.00	PAPER AND PAPER PRODUCTS		
510.01	**Paper-Making Materials**		
	28.17	Sodium hydroxide (caustic soda), used in the manufacture of paper pulp	Full duty
	28.33	Sodium bromide, used in the manufacture of chemical wood pulp (dissolving grade)	Full duty
	28.38	Sodium sulphate, used in the manufacture of paper pulp	Full duty
	34.02	(1) Synthetic detergents (non-ionic), used in the manufacture of paper pulp (dissolving grade)	Full duty

I Item		II Tariff Heading and Description	III Extent of Drawback
		(2) Organic surface-active agents, used in the manufacture of paper pulp	Full duty
	58.05	Narrow fabrics of cellulosic fibres, used for strapping sheets of cellulose pulp	Full duty
510.02		**Boxes, Bags and Other Packing Containers**	
	48.01	Paper and paperboard:	
		(1) Kraft, imitation kraft and semi-chemical paper and paperboard, in such quantities and at such times as the Minister may permit, used in the manufacture of corrugated paper and containers of corrugated paper or paperboard	Full duty
		(2) Bleached wrapping paper, plain kraft paper and plain imitation kraft paper, used in the manufacture of paper bags	Full duty
510.03		**Stationery**	
	48.01	Printing paper (excluding newsprint paper) and writing paper, with a basis weight per sq. m. not exceeding 250 grm., being paper of a kind suitable for printing or writing, of a f.o.b. price per 2,000 lb. not exceeding R240, used in the manufacture of stationery	Full duty
511.00		TEXTILES AND TEXTILE PRODUCTS	
511.01		**Chenille Goods**	
	55.09	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty
511.02		**Narrow Fabrics (Woven or Cut)**	
	51.01	Yarn of man-made fibres (continuous), used in the manufacture of narrow loom fabrics	Full duty
	52.01	Metallised yarn, used in the manufacture of narrow loom fabrics	Full duty
	53.07	Yarn of combed sheep's or lambs' wool, used in the manufacture of narrow loom fabrics	Full duty
	53.08	Yarn of fine animal hair, used in the manufactured of narrow loom fabrics	Full duty
	54.04	Yarn of flax or ramie, used in the manufacture of narrow loom fabrics	Full duty
	55.05	Yarn of cotton, used in the manufacture of narrow loom fabrics	Full duty
	55.09	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
	56.05	Yarn of man-made fibres (discontinuous), used in the manufacture of narrow loom fabrics	Full duty
	57.00	Yarn of vegetable fibres, used in the manufacture of narrow loom fabrics	Full duty
511.03		**Impregnated or Coated Textile Fabrics**	
	51.04	Woven fabrics of cellulosic fibres (continuous), used in the manufacture of impregnated or coated textile fabrics	Full duty
	56.07	Woven fabrics of cellulosic fibres (discontinuous), used in the manufacture of impregnated or coated textile fabrics	Full duty
	60.01	Knitted or crocheted textile fabric, used in the manufacture of impregnated or coated textile fabrics	Full duty
511.04		**Knitted and Crocheted Goods**	
	51.01	Yarn of man-made fibres (continuous), used in the manufacture of knitted or crocheted goods	Full duty
	53.06	Yarn of carded sheep's or lambs' wool, used in the manufacture of knitted or crocheted goods	Full duty

I		II	III
Item		Tariff Heading and Description	Extent of Drawback
	53.07	Yarn of combed sheep's or lambs' wool, used in the manufacture of knitted or crocheted goods	Full duty
	53.08	Yarn of fine animal hair, used in the manufacture of knitted or crocheted goods	Full duty
	55.05	Yarn of cotton, used in the manufacture of knitted or crocheted goods	Full duty
	56.05	Yarn of man-made fibres (discontinuous), used in the manufacture of knitted or crocheted goods	Full duty
511.05	**Shawls, Scarves, Mufflers and Stoles**		
	50.00	Woven fabrics of silk, used in the manufacture of shawls, scarves and the like	Full duty
	51.04	Woven fabrics of man-made fibres (continuous), used in the manufacture of shawls, scarves and the like	Full duty
	52.02	Woven fabrics of metal thread or of metallised yarns, used in the manufacture of shawls, scarves and the like	Full duty
	53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair, used in the manufacture of shawls, scarves and the like	Full duty
	55.07	Cotton gauze fabrics, used in the manufacture of shawls, scarves and the like	Full duty
	55.09	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
	56.07	Woven fabrics of man-made fibres (discontinuous), used in the manufacture of shawls, scarves and the like	Full duty
	58.04	Woven pile fabrics, used in the manufacture of shawls, scarves and the like	Full duty
	60.01	Knitted or crocheted fabric, used in the manufacture of shawls, scarves or the like	Full duty
511.06	**Ties, Bow ties and Cravats**		
	50.00	Woven fabrics of silk, used in the manufacture of ties, bow ties and cravats	Full duty
	51.04	Woven fabrics of man-made fibres (continuous), used in the manufacture of ties, bow ties and cravats	Full duty
	53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair, used in the manufacture of ties, bow ties and cravats	Full duty
	54.05	Woven fabrics of flax, used in the manufacture of ties, bow ties and cravats	Full duty
	55.09	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
	56.07	Woven fabrics of man-made fibres (discontinuous), used in the manufacture of ties, bow ties and cravats	Full duty
	58.04	Woven pile fabrics, used in the manufacture of clothing	Full duty
	59.03	Bonded fibre fabrics and similar bonded yarn fabrics, used in the manufacture of ties, bow ties and cravats	Full duty
	60.01	Knitted or crocheted fabric, used in the manufacture of ties, bow ties and cravats	Full duty
511.07	**Clothing**		
	50.00	Woven fabrics of silk, used in the manufacture of clothing	Full duty
	51.04	Woven fabrics of man-made fibres (continuous), used in the manufacture of clothing	Full duty

I Item		II Tariff Heading and Description	III Extent of Drawback
	52.02	Woven fabrics of metal thread or of metallised yarn, used in the manufacture of clothing	Full duty
	53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair, used in the manufacture of clothing	Full duty
	53.12	Woven fabrics of coarse animal hair (excluding horsehair), used in the manufacture of clothing	Full duty
	53.13	Woven fabrics of horsehair, used in the manufacture of clothing	Full duty
	54.05	Woven fabrics of flax or ramie, used in the manufacture of clothing	Full duty
	55.07	Cotton gauze, used in the manufacture of clothing	Full duty
	55.08	Terry fabrics of cotton, used in the manufacture of clothing	Full duty
	55.09	Woven cotton fabrics, used in the manufacture of clothing	Full duty
	56.07	Woven fabrics of man-made fibres (discontinuous), used in the manufacture of clothing	Full duty
	59.03	Bonded fibre fabrics and similar bonded yarn fabrics, used in the manufacture of clothing	Full duty
	59.08	Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials, used in the manufacture of clothing	Full duty
	60.01	Knitted or crocheted fabric, used in the manufacture of clothing	Full duty
	60.06	Knitted or crocheted fabric, elastic or rubberised, used in the manufacture of clothing	Full duty
	61.11	Sleeve padding (made up), shoulder pads, and shaped interlinings, used in the manufacture of clothing exported to the United States of America	Full duty
	98.01	Buttons, used in the manufacture of clothing exported to the United States of America	Full duty
	98.02	Slide fasteners, used in the manufacture of clothing	Full duty
511.08	**Foundation Garments**		
	59.13	Elastic fabrics of a width not exceeding 4 in., used in the manufacture of foundation garments	Full duty
	98.02	Slide fasteners, used in the manufacture of foundation garments	Full duty
511.09	**Made up Textile Goods**		
	59.08	Textile fabrics, impregnated or coated with artificial plastic materials, used in the manufacture of strapping suitable for footwear	Full duty
511.10	**Textile Bags**		
	48.05	Kraft paper, creped, used in the manufacture of paper lined bags, used as containers for asbestos	Full duty
	57.10	Woven fabrics of jute, used in the manufacture of bags (including paper-lined bags used as containers for fishmeal)	Full duty
511.11	**Wadding and Felt**		
	55.03	Bleached cotton waste, used in the manufacture of wadding	Full duty
	57.10	Woven fabrics of jute, used in the manufacture of needleloom felt	Full duty
511.12	**Sewing Thread**		
	55.05	Yarn of cotton, used in the manufacture of sewing thread	Full duty
511.13	**Cabled yarn, twine, rope or cordage**		
	51.01	Yarn of polyamide fibres, with a tenacity of 6 grm. per denier or more, used in the manufacture of cabled yarn, twine, rope or cordage	Full duty

I Item	II Tariff Heading and Description		III Extent of Drawback
512.00	FOOTWEAR, HEADGEAR, UMBRELLAS AND SUNSHADES		
512.01	**Footwear**		
	39.02	Coatings of artificial plastic preparations on a paper base, used in the manufacture of footwear	Full duty
	59.02	Felt coated with preparations of cellulose derivatives or of other artificial plastic materials, used in the manufacture of footwear	Full duty
	59.03	Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials, used in the manufacture of footwear	Full duty
	59.08	Textile fabrics, impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials, used in the manufacture of footwear	Full duty
512.02	**Headgear**		
	39.03	Vulcanised fibre, used in the manufacture of cap peaks for caps	Full duty
	54.05	Woven fabrics of flax, used in the manufacture of headgear	Full duty
	55.09	Woven fabrics of cotton, used in the manufacture of headgear	Full duty
	56.07	Woven fabrics of man-made fibres (discontinuous), used in the manufacture of headgear	Full duty
	65.01	Furfelt hoods, used in the manufacture of men's or boys' hats	Full duty
513.00	CERAMIC, GLASS AND OTHER MINERAL MANUFACTURES		
513.01	**Glass and Glassware**		
	70.09	Mirror glass (non-glare type), used in the manufacture of vehicle accessories	Full duty
514.00	JEWELLERY, IMITATION JEWELLERY AND PRECIOUS STONES		
515.00	BASE METALS AND BASE METAL ARTICLES		
515.01	**Plumbers' Brassware and Sanitaryware**		
	39.07	Plastic rings and diverter cones, used in the manufacture of sanitary fittings	Full duty
	73.15	Stainless steel, used in the manufacture of sinks	Full duty
	73.29	Chain, of iron or steel, used in the manufacture of sanitary fittings	Full duty
	74.13	Chain, of copper, used in the manufacture of sanitary fittings	Full duty
	83.08	Flexible tubing (whether or not fitted), used in the manufacture of sanitary fittings	Full duty
	84.61	Brass head parts with non-rising spindle (without combined shield and cross top), bidet fittings and shower fittings (including grips of metal), used in the manufacture of sanitary fittings	Full duty
515.02	**Tools and Implements**		
	82.07	Tungsten carbide tips, used in the manufacture of drill bits	Full duty
515.03	**Locks and Padlocks**		
	32.09	Varnishes or lacquers, used in the manufacture of locks	Full duty
	73.00	Iron or steel materials and articles thereof, used in the manufacture of locks	Full duty
	74.00	Copper materials and articles thereof, used in the manufacture of locks	Full duty
	83.01	Parts (finished or unfinished) of locks or padlocks, used in the manufacture of locks or padlocks	Full duty
	(1)	Other parts and materials, used in the manufacture of locks or padlocks	Full duty

I Item	II Tariff Heading and Description		III Extent of Drawback
515.04	**Electric Lamps and Lighting Fittings**		
	85.01	Electric chokes and ballast transformers, used in the manufacture of gas discharge or fluorescent lamp lighting fittings	Full duty
515.05	**Miscellaneous Articles of Base Metal**		
	73.13	Sheets and plates, of steel, used in the manufacture of steel tubing	Full duty
	73.38	Handles of iron or steel (plastic coated), used in the manufacture of hollowware	Full duty
	76.15	Handles of aluminium (plastic coated), used in the manufacture of hollowware	Full duty
516.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT		
516.01	**Machinery and Mechanical Appliances and Implements**		
	32.09	Paint or lacquers, used for lining beverage storage tanks	Full duty
	84.40	Spin pulley assemblies, aluminium lids for tubs and driers, tub heater sumps and mask plate assemblies, used in the manufacture of domestic laundry washing machines	Full duty
	85.01	Electric motors (three phase) not exceeding 350 h.p., used in the manufacture of machinery	Full duty
516.02	**Filters**		
	40.14	Rubber rings, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
	45.04	Cork seals, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
	55.05	Cotton yarn, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
	55.09	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
	56.07	Woven fabrics of man-made fibres (discontinuous), used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
	60.01	Knitted fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
	73.31	Wire staples, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
	84.18	Filter heads, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.03	**Cranes and other Lifting or Hoisting Equipment**		
	40.09	Rubber piping or tubing, used in the manufacture of cranes and loading bridges	Full duty
	73.13	Sheets and plates, of steel, used in the manufacture of lifting jacks	Full duty
	82.03	Crane tools, used in the manufacture of cranes and loading bridges	Full duty
	84.22	Cable reels, luffing gear and hydraulic component parts, used in the manufacture of cranes and loading bridges	Full duty
	84.62	Ball, roller and needle roller bearings, used in the manufacture of cranes and loading bridges	Full duty
	84.63	Gear-boxes, drive shafts and universal joints, used in the manufacture of cranes and loading bridges	Full duty
	84.65	Lubricating equipment and accessories, used in the manufacture of cranes and loading bridges	Full duty

I Item	II Tariff Heading and Description		III Extent of Drawback
	85.00	Electrical switchgear, connectors, terminals and other electrical equipment, used in the manufacture of cranes and loading bridges	Full duty
	85.02	Electro-magnetic brakes, used in the manufacture of cranes and loading bridges	Full duty
	85.20	Electric lamp bulbs, used in the manufacture of cranes and loading bridges	Full duty
516.04	**Electric Motors and Generators**		
	32.09	Artificial resin insulating varnish, used in the manufacture of armatures and field coils	Full duty
	39.03	Artificial resin insulating solution, used in the manufacture of armatures and field coils	Full duty
516.05	**Electro-Mechanical Domestic Appliances**		
	85.01	Electric motors of less than 1 h.p., used in the manufacture of floor polishers	Full duty
516.06	**Vehicle Starting, Ignition, Lighting and Signalling Equipment**		
	39.07	Acrylic lenses, used in the manufacture of motor vehicle lighting equipment	Full duty
	57.08	Paper yarn, used in the manufacture of coils	Full duty
	68.15	Micanite sheets (hot-moulded or separating), used in the manufacture of vehicle parts and accessories	Full duty
	85.09	Sealed beam units, used in the manufacture of motor vehicle lighting equipment	Full duty
	85.19	Flasher switches and relays, used in the manufacture of motor vehicle lighting equipment	Full duty
516.07	**Telephone and Telegraph Apparatus**		
	48.07	Paper, impregnated or coated with phenolic resin, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment·	Full duty
	73.00	Magnet iron, in rods, sheets or strips, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty
	85.13	Telegraph and telephone parts, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty
	85.14	Microphones and amplifiers, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty
	85.15	Parts, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty
	85.23	Insulated electric wire or cable, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty
516.08	**Electric Filament Lamps**		
	32.12	Capping paste, used in the manufacture of electric filament lamps	Full duty
	70.11	Glass envelopes (including bulbs and tubes), used in the manufacture of electric filament lamps	Full duty
	85.20	Mountings, filaments, caps and electrodes, used in the manufacture of electric filament lamps	Full duty

I Item	II Tariff Heading and Description		III Extent of Drawback
517.00	VEHICLES, AIRCRAFT, VESSELS AND OTHER TRANSPORT EQUIPMENT		
517.01	**Railway Rolling-stock and Locomotives**		
	39.00	Artificial plastic materials, used in the manufacture of railway rolling-stock and locomotives	Full duty
	40.00	Rubber materials and articles, used in the manufacture of railway rolling-stock and locomotives	Full duty
	41.00	Leather and leather manufactures, used in the manufacture of railway rolling-stock and locomotives	Full duty
	44.00	Wood and wood manufactures, used in the manufacture of railway rolling-stock and locomotives	Full duty
	48.00	Building board, used in the manufacture of railway rolling-stock and locomotives	Full duty
	73.00	Iron or steel and articles thereof, used in the manufacture of railway rolling-stock and locomotives	Full duty
	74.00	Copper and articles thereof, used in the manufacture of railway rolling-stock and locomotives	Full duty
	76.00	Aluminium and articles thereof, used in the manufacture of railway rolling-stock and locomotives	Full duty
	83.00	Articles of base metal, used in the manufacture of railway rolling-stock and locomotives	Full duty
	84.00	Mechanical appliances, used in the manufacture of railway rolling-stock and locomotives	Full duty
	85.00	Electrical equipment, used in the manufacture of railway rolling-stock and locomotives	Full duty
	86.00	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full duty
	(1)	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.02	**Motor Vehicles and Parts Thereof**		
	73.13	Sheets and plates, of steel, used in the manufacture of exhaust systems	Full duty
	87.00	Parts, sub-assemblies and materials, used in the assembly or manufacture of motor vehicles	Full duty
	87.06	Locking flanges, used in the manufacture of locking caps for fuel tanks	Full duty
	(1)	Parts (including fasteners) and materials, used in the assembly or manufacture of motor vehicles	Full duty
517.03	**Pedal Cycle Saddles**		
	87.12	Saddle tops of felt covered with plastic coated textile fabric, used in the manufacture of pedal cycle saddles	Full duty
517.04	**Parachutes**		
	51.01	Prepared sewing yarn of man-made fibres (continuous), used in the manufacture of parachutes	Full duty
	51.04	Woven fabrics of man-made fibres (continuous), used in the manufacture of parachutes	Full duty
	55.09	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty
	58.05	Narrow woven fabrics, used in the manufacture of parachutes	Full duty
	59.02	Felt and articles of felt, used in the manufacture of parachutes	Full duty

I Item		II Tariff Heading and Description	III Extent of Drawback
	59.13	Elastic webbing of a width not exceeding 30 cm., used in the manufacture of parachutes	Full duty
	73.35	Metal springs, used in the manufacture of parachutes	Full duty
	98.01	Press-fasteners, used in the manufacture of parachutes	Full duty
518.00	OPTICAL, PHOTOGRAPHIC, SURGICAL, MUSICAL AND PRECISION INSTRUMENTS		
518.01	**Optical Appliances**		
	90.01	Polarising material, used in the manufacture of stereoscopes	Full duty
518.02	**Surveying Instruments**		
	85.18	Electrical capacitors, used in the manufacture of electronic measuring or surveying instruments	Full duty
	85.21	Valves and tubes (including crystal valves), used in the manufacture of electronic measuring or surveying instruments	Full duty
	(I)	Other parts and accessories, used in the manufacture of electronic measuring or surveying instruments	Full duty
519.00	ARMS AND AMMUNITION		
520.00	MISCELLANEOUS		
520.01	**Mattresses and Other Padded, Stuffed or Fitted Furnishing Goods**		
	51.04	Woven fabrics of man-made fibres (continuous), used in the manufacture of cushions and pillows	Full duty
	55.09	Woven fabrics of cotton:	
		(1) Plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
		(2) Used in the manufacture of padded bedspreads	Full duty
	56.07	Woven unprinted fabrics of cellulosic fibres, commonly known as downproof fabrics, used in the manufacture of pillows	Full duty
520.02	**Sports Goods**		
	39.00	Trimmings of artificial plastic material, used in the manufacture of racquets or racquet frames	Full duty
	44.14	Veneers, used in the manufacture of racquets or racquet frames	Full duty
	44.15	Laminates, used in the manufacture of racquets or racquet frames	Full duty
	49.08	Decalcomania transfers, used in the manufacture of racquets or racquet frames	Full duty
	51.02	Polyamide monofil, used in the manufacture of racquets or racquet frames	Full duty
	58.05	Textile tape, used in the manufacture of racquets or racquet frames	Full duty
	97.06	Leathergrips, towelling grips, steel shafts and endleathers, used in the manufacture of racquets or racquet frames	Full duty
520.03	**Miscellaneous Manufactured Articles**		
	98.02	Parts, used in the manufacture of non-metal slide fasteners	Full duty
521.00	GENERAL		
	44.21	Wooden packing cases, boxes, crates, drums and similar containers, unassembled, used as packing for exported goods	Full duty
	44.22	Casks of a capacity of less than 40 gal., used as packing for exported goods	Full duty
	(I)	Goods used in the manufacture, processing, finishing, equipment or packing of any goods exported:	Full duty

Provided that--

(1) no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the Director

(2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing, equipment or packing of which the first-mentioned goods are used, the period during which any such goods shall be imported or exported or any other restriction of whatever nature, and

(3) the Director may, in his discretion, exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any regulation relating to Part 1 of Schedule No. 5

PART 2

REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED

I Item	II Tariff Heading and Description		III Extent of Drawback
522.00	GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED		
522.01	87.00	Motor vehicles imported by *bona fide* tourists for their own use and exported within 12 months of the date of importation: Provided that if any such vehicle is not exported within the time prescribed on account of damage by accident or unavoidable cause unconditional abandonment thereof may be accepted by the Financial Secretary and any duty paid refunded	Full duty
522.02		Goods, from a single consignment, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and which, irrespective of having been released from customs control, are proved to the satisfaction of the Financial Secretary– (i) not to conform to the sample or specification according to which they were ordered; or (ii) to be legally unsaleable in Botswana because they do not conform to a standard required by law; or (iii) to have been supplied in error; provided such goods, within 6 months of the date of their entry for home consumption— (i) are re-exported under supervision of the department; or (ii) are accepted back into the custody of the department after unconditional abandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof	Full duty
522.03		Goods (excluding goods returned to the supplier thereof), exceeding R20 in value for each consignment for each consignee, which are exported for trade purposes in the same condition as imported provided a duly completed refund application, supported by the necessary documentary evidence, is submitted to the Director within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date of entry for home consumption of such goods	Full duty

I Item	II Tariff Heading and Description	III Extent of Drawback
522.04	Goods, not intended for trade purposes, imported through the post, if such goods are returned by the addressee to the sender, in the same condition as imported, within 7 days of the payment of duty or within such further time as the Director may permit	Full duty
522.05	Goods (excluding yachts and motor vehicles) imported by *bona fide* tourists for their own use, provided the export of such goods takes place within 12 months of the date of importation	Full duty
522.06	*Bona fide* samples for use in the taking of orders and imported by a representative of the supplier, upon export of such samples, provided export takes place within 12 months of the date of importation	Full duty
	PART 3	
	MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES	
530.00	PURCHASES FROM DUTY-PAID STOCKS	
	Notes: An amount determined by the Minister may, in lieu of any refund of duty under this item, from time to time be paid out of moneys appropriated by Parliament for the purpose	
531.00	GOODS DESTROYED IN UNAVOIDABLE CIRCUMSTANCES	
	Goods which have been entered for home consumption and are proved to the satisfaction of the Financial Secretary to have been destroyed (and not to have entered into consumption), before removal thereof from the control of the department, provided such destruction was not intentional or due to negligence	Full duty less any rebate granted on entry
532.00	GOODS ABANDONED TO THE DEPARTMENT	
	Goods which have been entered for home consumption and are unconditionally abandoned to the Department by the owner before removal thereof from the control of the Department (including goods cleared under rebate of duty): Provided that the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Financial Secretary (including the owner's premises) as well as for the cost of destruction: Provided further that the Financial Secretary may decline to accept abandonment	Full duty less any rebate granted on entry
533.00	REFUNDS OF CUSTOMS DUTIES ON MINERAL OIL PRODUCTS	
	27.10 Kerosene, distillate fuels and residual fuel oils supplied for purposes other than road transport, not being public passenger bus transport services or road transport for agricultural (including forestry) purposes	Full duty less 1666c per 1000 gal.

Schedule No. 6

SPECIFIC REBATES AND REFUNDS OF EXCISE DUTIES

NOTES:

1. The excisable goods specified in Column II of this Schedule may, subject to the provisions of section *seventy-five* and the regulations, be entered under rebate of the excise duty specified in Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column III of this Schedule, or a refund of the duty paid thereon under any item in Part 2 of Schedule No. 1, to the extent stated in Column IV of this Schedule, shall be paid in respect of such goods on compliance with the provisions of the item in this Schedule in which such goods are specified and of any notes applicable in respect of such item.

2. Unless the context otherwise indicates, Notes Nos. I and VIII of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Schedule.

3. The expression "Full duty" shall, for the purposes of Columns III and IV of this Schedule, relate to a rebate or refund, to the extent stated, of the excise duty specified in Part 2 of Schedule No. 1 and payable or paid in respect of any goods, including any suspended duty in operation in respect of such goods.

4. Any refund of duty specified in this Schedule in respect of any goods shall be subject to any rebate of duty allowed in respect of such goods.

5. No refund of duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.

6. Wherever the tariff item under which any goods are classified in Part 2 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff item.

7. A refund of duty under this Schedule shall be paid only to the manufacturer or the person who paid the duty on entry for home consumption of the goods in question, unless the Secretary authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case.

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
601.00	EXCISABLE GOODS FOR USE BY THE STATE, LOCAL AUTHORITIES, HOSPITALS, EDUCATIONAL, SCIENTIFIC AND SIMILAR INSTITUTIONS		
601.01	**Goods:** **(a) Which are for the exclusive use of and are owned by:** **(b) The duty on which, but for this item, would be borne directly by;** **(c) Which are for delivery directly to; and** **(d) Which are certified to comply with the requirements mentioned in paragraphs (a), (b) and (c) by:** **(1) Any central government department of Botswana** **(2) Any local council** **(3) The United Kingdom armed forces acting in concert with the armed forces of Botswana** **The following:**		
.10	105.05) Petrol and aviation spirit 105.10)	.10 105.05	Full duty
.20	105.05) Kerosene 105.10)		Full duty
.30	105.05) Distillate fuels (for example, gas oil and diesel oil) 105.10)		Full duty
.40	105.05) Residual fuel oil 105.10)		Full duty

I Item	II Tariff Item and Description		III Extent of Rebate	IV Extent of Refund
.45	105.10	Base oils in prepared lubricating oil	Full duty	
.50	117.05	Motor cars and station wagons and similar dual purpose motor vehicles	Full duty	
601.02	**Excisable goods for use in road construction or maintenance by:**			
	Any local council			
	The following:			
.10	105.05) 105.10)	Petrol	Full duty	
.20	105.05) 105.10)	Kerosene Kerosene	Full duty	
.30	105.05) 105.10)	Distillate fuels (for example, gas oil and diesel oil)	Full duty	
.40	105.05) 105.10)	Residual fuel oil	Full duty	
.50	105.10	Base oils in prepared lubricating oil	Full duty	
601.03	**Excisable goods for use by approved hospitals or by educational, scientific and similar institutions:**			
.10	104.20	Plain spirits for use by:		
		(1) Government or approved public hospitals	Full duty	
		(2) Scientific or educational institutions for experimental, research, burning or preserving purposes and for use in and essential for X-ray and similar apparatus	Full duty	
.20	104.25	Acetic acid exceeding 10 per cent by weight of acetic acid, for use by:		
		(1) Government or approved public hospitals	Full duty	
		(2) Scientific or educational institutions for experimental or research purposes	Full duty	
.90		Excisable goods, for use by:		
		(1) Scientific and similar institutions for purposes of experimenting therewith or conducting research thereon	Full duty	
602.00	EXCISABLE GOODS FOR USE BY HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES			
602.01	**Excisable goods, supplied for use by the President, diplomatic and other foreign representatives mentioned in item 406.01, 406.02, 406.03, 406.04 or 406.05, subject to the requirements of those items and of the notes (except Note 1) applicable thereto, the following:**			
.04	104.05	Flavoured or unflavoured mineral and aerated waters and other non-alcoholic beverages	Full duty	
.05	104.10	Beer	Full duty	
.10	104.15	Wine	Full duty	
.15	104.20	Spirits, or spirits used in the manufacture of spirituous beverages entered under this item from a customs and excise warehouse	Full duty	
.20	104.25	Vinegar substitutes and acetic acid (including pyroligneous acid)	Full duty	
.25	104.30	Manufactured tobacco	Full duty	
.30	105.05	Coal tar oils	Full duty	

I Item	II Tariff Item and Description		III Extent of Rebate	IV Extent of Refund
.35	105.10	Petroleum oils	Full duty	
.50	117.05	Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles	Full duty	
603.00	EXPORTS			
603.01	**Excisable goods exported (including supply as stores for foreign-going aircraft):**			
.04	104.05	Flavoured or unflavoured mineral and aerated waters and other non-alcoholic beverages	Full duty	
.05	104.10	Beer	Full duty	
.10	104.15	Wine	Full duty	
.15	104.20	Spirits, or spirits used in the manufacture of spirituous beverages exported under this item from a customs and excise warehouse	Full duty	Full duty
.20	104.25	Vinegar substitutes and acetic acid (including pyroligneous acid)	Full duty	
.25	104.30	Manufactured tobacco	Full duty	
.30	105.05	Coal tar oils	Full duty	
.35	105.10	Petroleum oils	Full duty	
.50	117.05	Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles	Full duty	
604.00	EXCISABLE GOODS FOR USE BY PRODUCERS			
	Notes: In no circumstances shall the total quantity rebated under items 604.01, 604.02 and 604.03 for any person exceed 8.6 gallons absolute alcohol per calendar year.			
604.01	**Goods of gis own manufcture from fruit produced by him, for the private use of an agricultural distiller on the farm where it was manufactured, not exceeding 8.6 gallons absolute alcohol per calendar year, the following:**			
.10	104.20	Spirits	Full duty	
604.02	**Goods of his own manufcture from grapes produced by him, for the private use of a wine-grower on the farm where it was manufactured, a total quanity not exceeding 8.6 gallons absolute alcohol per calendar year, the following:**			
		(1) Unfortified still wine	Full duty	
		(2) Fortified still wine	Full duty	
		(3) Sparkling wine (excluding champagne)	Full duty	
604.03	**Goods supplied by any wine-growers' co-operative agricultural society to a member for his private use in exchange for grapes or wine produced or manufactured by such member, a total quantity not exceeding 8.6 gallons absolute alcohol per calendar year, the following:**			
.10	104.15	(1) Unfortified wine	Full duty	
		(2) Fortified still wine	Full duty	
		(3) Fortified still wine used by such society in the manufacture of spirituous beverages supplied in terms of this item	Full duty	
		(4) Sparkling wine (excluding champagne)	Full duty	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
.20	104.20 Wine spirits or such spirits used by such society in the manufacture of spirtuous beverages supplied to such member in leu of wine spirits	Full duty	
604.04	**Goods manufactured by a *bona fide* wine-grower or supplied to a *bona fide* farmer by any wine-growers' co-operative agricultural society or a holder of a wine farmer's licence, for use on the farm of such wine-grower or farmer only, the following:**		
.10	104.15 Unfortified still wine	Full duty	
60500	DRAWBACKS OF EXCISE DUTY		
605.04	**Beverages, spirits, acetic acid or tobacco used in the manufacture of other goods, on export of such other manufactured goods:**		
.05	104.15 Fortified wine used:		
	(1) In the manufacture of medicinal wine		Full duty
	(2) In the manufacture of spirituous beverages exported in terms of item 603.01.15		Full duty
.10	104.20 Plain spirits used:		
	(1) In the manufacture of any goods specified in paragraph 607.04.10 and any pharmaceutical cosmetic preparations		Full duty not rebate
	(2) In the manufacture of vinegar		Full duty not rebated
.20	104.25 Acetic acid used:		
	(1) In the manufacture of vine gas substitutes and tomato sauce		Full duty
606.00	EXCISABLE GOODS FOR USE IN THE MANUFACTURE OF OTHER EXCISABLE GOODS		
606.04	**Beverages and spirits; tobacco:**		
.05	104.15 Unfortified still wine entered for use:		
	(1) In the manufacture of fortified still wine (104.15)	Full duty	
	(2) In the manufacture of sparkling wine (104.15)	Full duty	
	(3) In the manufacture of spirits (104.20)	Full duty	
.10	104.15 Fortified still wine entered for use:		
	(1) In the manufacture of sparkling wine (104.15)	Full duty	
	(2) In the preservation or sweetening of unfortified still wine (104.15)	Full duty	
	(3) In the manufacture of spirits (104.20)	Full duty	
.15	104.15 Sparkling wine entered for use:		
	(1) In the manufacture of spirits (104.20)	Full duty	
.20	104.20 Plain spirits entered for use:		
	(1) In the manufacture of petrol (105.05) by mixing with petrol	Full duty	
	(2) In the manufacture of acetic acid (104.25) by a process other than acetic fermentation	Full duty	

I Item		II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
		(3) In the manufacture of acetic acid (104.25) by a process of acetic fermentation	Full duty less 35c per gal. of absolute alcohol	
.25	104.20	Wine spirits or grape spirits entered for use:		
		(1) In the manufacture of fortified still wine (104.15)	Full duty	
		(2) In the topping or preservation of unfortified still wine (104.15)	Full duty	
	104.30	Manufactured tobacco:		
		(1) Cigarette tobacco entered for use in the manufacture of cigarettes (104.30)	Full duty	
		(2) Cigarette tobacco or pipe tobacco, entered for use in the manufacture of cigars (104.30)		
606.05	**Mineral products:**			
.10	105.05	Petrol and aviation spirit entered for use:		
		(1) In the manufacture of petrol and aviation spirit (105.05) by mixing with spirits manufactured in Botswana and classified in tariff item 104.20 or with petrol and aviation spirit classified in tariff item 105.10.10 or tariff heading No. 27.07.50 or 27.10.20	Full duty	
.20	105.10	Petrol and aviation spirit entered for use:		
		(1) In the manufacture of petrol and aviation spirit (105.05) by mixing with spirits manufactured in Botswana and classified in tariff item 104.20 or with petrol and aviation spirit classified in tariff item 105.05.10 or tariff heading No. 27.50 or 27.10.20	Full duty less 4166c gal.	
	606.05.30	105.10 Residual fuel oils entered for use:		
		(1) In the manufacture of base oils for prepared lubricating oils	Full duty	
	606.22.10	Excisable goods (including spirits contained in spirituous beverages and base oils contained in prepared lubricating oil), in a customs and excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind	Full duty	
	107.05	Rubber pneumatic tyres and inner tubes		Full duty
		(1) Other excisable goods	Full duty	
607.00	EXCISABLE GOODS FOR USE FOR INDUSTRIAL OR COMMERCIAL PURPOSES			
607.04	**Beverages and spirits; tobacco:**			
.05	104.15	Fortified or unfortified still wine entered for use:		
		(1) In the manufacture of vinegar by a process of acetic fermentation	Full duty	
.10	104.20	Plain spirits entered for use:		
		(1) In the manufacture of methylated spirits of a strength of 91.4/ AA or higher	Full duty	
		(2) In the manufacture, in accordance with a formula approved by the Financial Secretary in each case, of the following goods (which are classified in Part 1 of Schedule N. 1 under the tariff headings indicated		

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	below), provided they are intended for sale as such or for the manufacture, for sale, of other goods approved by the Financial Secretary: Tariff heading and description of goods 13.03 Vegetable saps and extracts; pectic substances, pectinates and pectates 20.04 Glace fruit 23.07 Preparations of a kind used in animal feeding 24.02 Tobacco extracts and essences 29.39 Hormones, natural or reproduced by synthesis 30.03 Medicaments, veterinary 32.04 Colouring matter of vegetable origin 32.05 Synthetic organic dystuffs 32.09 Varnishes and lacquers; paints and enamels; pigments in ethyl alcohol 32.13 Writing ink, printing ink and other inks 34.01 Soap, including medicated soap, the following: Liquid soap 34.03 Lubricating preparations 34.05 Polishes and creams and similar preparations 36.02 Explosives 38.07 Spirits of turpentine 38.11 Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products 38.13 Pickling preparations for metal surfaces; fluxes and other auxilliary preparations for soldering, brazing or welding 38.18 Composite solvents and thinners for varnishes and similar products 38.19 Chemical products and preparations of the chemical or allied industries, the following: (i) Anti-freeze mixture for engine radiators (ii) Blackboard revivers (iii) Brake fluid (iv) Cleaning preparations (v) Collar stiffening for shirts (vi) Gut preserver (vii) Sprays (corrosive sublimate) (viii) Motor vehicle suspension fiuid (ix) Reproduction fluid 39.01 Artificial resins and plastic materials		
(3)	In the manufacture, in accordance with a formula approved by the Financial Secretary in each case, of the following goods (which are classified in Part 1 of Schedule No. 1 under the tariff headings indicated for the manufacture, for sale, of other goods approved by the Secretary:	Full duty less 13 1c per gal. of absolute alcohol	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	Tariff heading and description of goods		
	17.04 Sugar confectionery		
	18.06 Chocolate confectionery		
	30.03 Medicaments (excluding veterinary medicaments)		
	32.09 Varnishes and lacquers; paints and enamels, the following: Renovators		
	33.04 Alcoholic solutions of one or more odoriferous substances of a kind used as raw materials in the perfumery, food, drink or other industries		
	33.06 Perfumery, cosmetics and toilet prerations		
	34.01 Soap, including medicated soap, the following:		
	(i) Toilet soap		
	(ii) Antiseptic soap		
	38.19 Chemical products and preparations of the chemical or allied industries, the following:		
	(i) Mineral preservative		
	(ii) Picric acid		
	(iii) Renovators		
	(4) In the manufacture of ether or similar substances by a process which causes the ethyl alcohol to undergo a chemical change	Full duty	
	(5) In the separation of higher alcohols and the purification of petrol	Full duty	
	(6) In the manufacture of vinegar by a process of acetic fermentation	less 35c per gal. of absolute alcohol	
	(7) For production control purposes in the extraction of uranium	Full duty	
.15	104.20 Wine spirits or grape spirits entered for use:		
	(1) In the cleaning of such casks, bottles or such other class of container as the Director may allow	Full duty	
	(2) In the manufacture of caramel and other colouring matter intended for use in the manufacture of wine	Full duty	
.20	104.25 Acetic acid entered for use:		
	(1) In the manufacture of chemical and other substances not being goods intended for use as food, beverages or condiments	Full duty	
.25	104.30 Manufactured tobacco entered for use:		
	(1) In the manufacture of animal lick or dip	Full duty	
607.05	**Mineral products:**		
.10	105.05) Distillate fuels and residual fuel oil entered for use:		
	(1) In the manufacture of lubricating grease	Full duty	
	(2) In the manufacture of disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products (including fly papers)	Full duty	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	(3) As raw material (reactor and tangential oil) in the manufacture of oil-furnace carbon black	Full duty	
	(4) In the calcination of refractory clay	Full duty	
	.20 105.10 Base oils for prepared lubricating oil and base oils in prepared lubricating oil entered for use:		
	(1) In the manufacture of ink	Full duty	
	(2) In the manufacture of textiles and textile products	Full duty	
	(3) In the manufacture of twine, rope and cordage	Full duty	
	(4) In the manufacture of disinfectants, insecticides, fungicides, weed-killers and allied products	Full duty	
	(5) In the manufacture of synthetic rubber	Full duty	
	(6) In the manufacture of rubber products	Full duty	
	(7) In the leather tanning and finishing industry	Full duty	
	(8) In the building board industry for the tempering of hardboard	Full duty	
	(9) In the manufacture of lubricating grease, and cutting, tanning and textile oil	Full duty	
	(10) In the mining industry in the flotation process	Full duty	
	(11) In the manufacture of transformer oil, cable oils, insulating oils, dielectric oils and transmission fluids	Full duty	
608.00	LOSS OR ABANDONMENT OF EXCISABLE GOODS		
608.01	**Excisable goods in a customs excise and sale duty manufacturing warehouse and excisable goods in the process of mafacture and removed from one customs excise and sales duty manufacturing warehouse to another such warehouse, unavoidably lost in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Director deems reasonable, subject to production of proof to the satisfaction of the Director that such goods did not enter into consumption**	Full duty	
	.10 107.05 Rubber pneumatic tyres and inner tubes	Full duty	
	.90 Other excisable goods	Full duty	
608.02	**Excisable goods and spirituous beverages while still in a customs excise and sales duty warehouse or which are still under the control of the Department (including such goods cleared under rebate of duty), abandoned unconditionally to the Department by the owner or destroyed with the permission of the Financial Secretary under the supervision of an officer:** **Provided that the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Financial Secretary (including the owner's premises) as well as for the cost of destruction: Provided further that the Financial Secretary may decline to accept abandonment or to grant permission for destruction**	Full duty less any rebate on entry	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
.10	107.05 Rubber pneumatic tyres and inner tubes		Full duty
.90	Other excisable goods and spirituous beverages	Full duty	
608.03	**Excisable spirits lost in manufacturing processes or through unintentional cause while being manufactured or stored by an agricultural distiller**	Full duty	
608.04	**Goods in respect of which the excise duty amounts to not less than R2,500, proved to the satisfaction of the Financial Secretary to have been lost, destroyed or damaged, on any single occasion in circumstances of *vis major* or in such other circumstances as the Financial Secretary deems exceptional while such goods are —** **(a) in any customs excise and sales duty warehouse;** **(b) being removed with deferment of payment of duty or under rebate of duty from a place in Botswana to any other place in terms of the provisions of this Act; or** **(c) being stored in any rebate storeroom,** **provided —** **(i) no compensation in respect of the excise duty on such goods has been paid or is due to the owner by any other person;** **(ii) the Financial Secretary is satisfied that such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and** **(iii) such goods did not enter into consumption**	Full duty	
609.00	MISCELLANEOUS REBATES AND REFUNDS **Notes:** The provisions of item 609.05 shall not apply in respect of the goods specified therein if intended for mixing with other mineral oil products or other goods (except under any provisions of this Schedule) even if subsequently used for any purpose specified in such item.		
609.04	**Beverages and spirits; tobacco:**		
609.04.05	104.05 (1) Non-alcoholic beverages consisting of flavoured or unflavoured milk, undiluted or diluted with water	Full duty	
	(2) Non-alcoholic beverages consisting of fruit or vegetable juices referred to in tariff heading No. 20.07 of Schedule No. 1 and manufactured from fruit or vegetables grown in Botswana undiluted or diluted with water (including carbonated water)	Full duty	
609.04.10	104.10 Traditional beer:		
	(1) Brewed in (for sale), or sold in an area under the control of a local council	Full duty less 1c per gal.	
	(2) Brewed for supply or sale to employees by an employer who had in his service 500 or more employees during	Full duty less 1c per gal.	
	(3) Other, brewed during any period of a month as specified by regulation 4.04.09 in quantities of at least 5,000 5,000 gallons during that month	Full duty less 1c per gal.	

I Item		II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
		(4) Other	Full duty	
.20	104.15	Unfortified or fortified still wine entered for use in any church for religious purposes	Full duty	
.30	104.20	Wine spirits, wholly from wine or must the produce of fresh grapes, distilled in a pot still under customs and excise supervision at a strength not exceeding 74.2/ AA, matured by storage in a customs excise and sales duty warehouse and in wood approved by the Financial Secretary:		
		(1) For a period of 3 years	114c per gal. of absolute alcohol	
		(2) For a period of 4 years	158c per gal. of absolute alcohol	
		(3) For a period of 5 years or more	184c per gal. of absolute alcohol	
609.05		**Mineral products:**		
.05	105.05) 105.10)	Petrol, aviation spirit and base oils in prepared lubricating oil, supplied to any person entitled to the privileges provided in item 460.06 of Schedule No. 4, subject to the provisions of the said item	Full duty	
.20	105.05) 105.10)	Kerosene:		
		(1) Illuminating or heating, for use as fuel in lamps or stoves	Full duty	
		(2) Power, for use as fuel in spark ignition piston eingines in tractors used for agricultural (including forestry) purposes and in statinary spark igniiion piston engines	Full duty	
		(3) For purposes other than road transport not being for agricultural (including forestry) purposes	Full duty less 833c per 1000 gal.	
	609.17	**Vehicles:**		
		Notes:		
		1. For the purposes of item 609.17 —		
		(a) "part" and "sub-assembly" shall have the meaning assigned thereto in Notes 02.02 and 02.03 to item 317.03 of Schedule No. 3, but the extent of any sub-assembly incorporated in a bigger sub-assembly shall be as determined by the Financial Secretary in each case,		
		(b) "material" means material incorporated directly in a motor vehicle or in any component of such vehicle, but shall not include any watage,		
		(c) "parts, sub-assemblies and materials approved as being manufactured in Botswana means —		

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	(i) any part or material wholly manufactured in Botswana from material wholly produced in Botswana,		
	(ii) any sub-assembly at least 75 per cent of the weight of which is represented by the weight of parts and materials to which the provisions of subparagraphs (i) and (iii) apply, and		
	(iii) such parts, sub-assemblies and materials as are approved by the Minister or by any person or committee authorized by him for that purposes, subject to such conditions and for such time as may in each case be prescribed by the said Minister or person or committe,		
	(d) "net content by weight of parts, sub-assemblies and materials manufactured in Botswana means the aggregate weight per vehicle of —		
	(i) parts and materials (including parts and materials incorporated in any sub-assembly which satisfies the requirements of paragraph *(c)* (ii)), wholly manufactured in Botswana from material wholly produced in Botswana, and		
	(ii) parts and materials (including parts and materials incorporated in any sub-assembly which satisfies the requirements of paragraph *(c)* (ii)), imported in such condition and in such circumstances or manufactured in Botswana from imported material in such circumstances or to such extent as may be approved for the purpose of this paragraph by the Minister or by any person or committee authorized by him for that purpose, subject to such conditions and for such time as may in each case be prescribed by the said Minister or person or committee, and		
	(e) "motor cars" includes racing cars and also station wagons and similar dual purpose vehicles.		
609.17.10	117.05 Motor cars manufactured by the conversion of motor vehicles of a type other than the vehicles specified in this item, provided such vehicles were used for more than 12 months prior to conversion	Full duty	
609.17.20	117.05 Motor cars manufactured in and having a content of parts, sub-assemblies and materials approved as being manufactured in Botswana, by weight of:		
	(a) No paragraph		
	(b) No paragraph		
	(c) No paragraph		
	(d) More than 35 per cent but not more than 37½ per cent	22 per cent of the duty in excess of 4c per lb.	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	(e) More than 37½ per cent but not more than 40 per cent	24½ per cent of the duty in excess of 4c per lb.	
	(f) More than 40 per cent but not more than 42½ per cent	27 per cent of the duty in excess of 4c per lb.	
	(g) More than 42½ per cent but not more than 45 per cent	30 per cent of the duty in excess of 4c per lb.	
	(h) More than 45 per cent but not more than 47½ per cent	33 per cent of the duty in excess of 4c per lb.	
	(j) More than 47½ per cent but not more than 50 per cent	36½ per cent of the duty in excess of 4c per lb.	
	(k) More than 50 per cent but not more than 52½ per cent	40 per cent of the duty in excess of 4c per lb.	
	(l) More than 52½ per cent but not more than 55 per cent	44 per cent of the duty in excess of 4c per lb.	
	(m) More than 55 per cent but not more than 57½ per cent	48 per cent of the duty in excess of 4c per lb.	
	(n) More than 57½ per cent but not more than 60 per cent	52½ per cent of the duty in excess of 4c per lb.	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	(o) More than 60 per cent but not more than 62½ per cent	57 per cent of the duty in excess of 4c per lb.	
	(p) More than 62½ per cent but not more than 65 per cent	62 per cent of the duty in excess of 4c per lb.	
	(q) More than 65 per cent but not more than 67½ per cent	67 per cent of the duty in excess of 4c per lb.	
	(r) More than 67½ per cent but not more than 70 per cent	71 per cent of the duty in excess of 4c per lb.	
	(s) More than 70 per cent	75 per cent of the duty in excess of 4c per lb. and in addition	
	If the net content by weight of parts, sub-assemblies and materials	20 per cent of the applicable extent of rebate specified above	
609.22	**Miscellaneous goods:**		
.10	Excisable goods of any class or kind approved by the Financial Secretary in each case, where all goods of that class or kind are withdrawn from marketing and returned to a customs excise and sales duty manufacturing warehouse with his permission, provided such goods are suitable for reprocessing and are taken into stocks of materials for reprocessing	Full duty	

Schedule No. 7

REBATES AND REFUNDS OF SALES DUTY

NOTES:

1. The sales duty goods specified in Column II of this Schedule may, subject to the provisions of section 76 and the regulations, be entered under rebate of the sales duty specified in Part 3 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column III of this Schedule, or a refund of the sales duty paid on such goods under any item in Part 3 of Schedule No. 1, to the extent stated in Column IV of this Schedule, shall be paid in respect of such goods on compliance with the provisions of the item in this Schedule in which such goods are specified and of any notes applicable in respect of such item.
2. Unless the context otherwise indicates, Notes I, II, VI and VIII of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Schedule.
3. Any particulars in Column III or IV in this Schedule in respect of any goods relate to the sales duty specified in Part 3 of Schedule No. 1 and payable or paid in respect of such goods.
4. Any refund of sales duty specified in this Schedule in respect of any goods shall be subject to any rebate of duty allowed in respect of such goods on entry for home consumption thereof.
5. No refund of sales duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.
6. Wherever the sales duty item or tariff heading under which any goods are classified in Part 3 or Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall not include goods which are not classified under the said sales duty item or tariff heading.
7. A refund of sales duty under this Schedule shall be paid only to the manufacturer or the person who laid the duty on entry for home consumption of the goods in question, unless the Financial Secretary authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case.

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
701.00	SALES DUTY GOODS FOR USE BY THE STATE, PUBLIC HOSPITALS AND OTHER INSTITUTIONS OR BODIES		
701.01	**Sales duty goods imported by or supplied ex customs excise and sales duty warehouse to any central government department of Botswana, any local council in Botswana subject to the conditions specified in item 401.00 of Schedule No. 4**	Full duty	
701.02	**Sales duty goods imported by or supplied ex customs excise and sales duty warehouse for use by public hospitals**	Full duty	
702.00	SALES DUTY GOODS FOR USE BY DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES		
702.01	**Sales duty goods imported by or supplied ex customs excise and sales duty warehouse for personal or official use by persons mentioned in items 406.02, 406.03, 406.05 of Schedule No. 4, subject to the provisions of the notes to item 406.00 of the said Schedule**	Full duty	
703.00	SALES DUTY GOODS FOR USE BY CERTAIN PERSONS		
703.01	**Sales duty goods included in any goods, imported as passenger's baggage and cleared under item 407.01 of Schedule No. 4**	Full duty	
703.02	**Sales duty goods included in any goods cleared under item 407.02 of Schedule No. 4**	Full duty	
703.03	**Sales duty goods imported by tourists, provided such goods are exported within twelve months of the date of importation or within such further period as the Financial Secretary may in exceptional circumstances decide**	Full duty	
703.04	**Sales duty goods included in any goods cleared under item 407.06 of Schedule No. 4**	Full duty	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
704.00	SALES DUTY GOODS TEMPORARILY IMPORTED		
704.01	**Sales duty goods included in goods imported temporarily and cleared under any subitem of item 490.00 of Schedule No. 4**	Full duty	
705.00	SALES DUTY GOODS FOR USE DIRECTLY IN THE MANUFACTURE OF OTHER SALES DUTY GOODS		
705.01	**Sales duty goods manufactured by any licensee in any special customs excise and sales duty warehouse and incorporated, in unused condition, in any other sales duty goods manufactured by the same licensee in the same special customs excise and sales duty warehouse**	Not exceeding the rate applicable to such	
705.02	**Sales duty goods on which sales duty has been paid and which have been incorporated, in unused condition, in any other sales duty goods manufactured in any special customs excise and sales duty warehouse**		Not exceeding the rate applicable to such final goods
706.00	SALES DUTY GOODS EXPORTED		
706.01	**Sales duty goods exported (including supply as stores to foreign-going aircraft)**	Full duty	
706.02	**Sales duty goods included in any imported goods to which item 522.03 of Schedule No. 5 applies, subject to the conditions and regulations which apply to any refund in terms of the said item**		Full duty
707.00	SALES DUTY GOODS ABANDONED DESTROYED OR OR LOST		
707.01	**Sales duty goods which are in a customs excise and sales duty warehouse or still under the control of the Department (including such goods cleared under rebate of duty) and which are unconditionally abandoned to the Department by the owner or which are destroyed with the permission of the Financial Secretary under the supervision of an officer: Provided that the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Financial Secretary (including the owner's premises) as well as for the cost of destruction: Provided further that the Financial Secretary may decline to accept abandonment or to grant permission for destruction**	Full duty	Full duty
707.02	**Sales duty goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Financial Secretary deems reasonable, subject to production of proof to the satisfaction of the Financial Secretary that such goods did not enter into consumption**	Full duty	Full duty
707.03	**Sales duty goods in respect of which the sales duty amounts to not less than R2,500, proved to the satisfaction of the Financial Secretary to have been lost, destroyed or damaged, on any single occasion in circumstances of** *vis major* **or in such other circumstances as the Financial Secretary deems exceptional, while such goods are in any customs and excise warehouse or are being removed in bond or are under the control of the Department, provided no compension in respect of sales duty on such goods has been paid**	Full duty	Full duty

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	or is due to the owner by any other person and the Financial Secretary is satisfied that such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not into consumption		
708.00	SALES DUTY GOODS EXPORTED AND THEREAFTER BROUGHT BACK TO BOTSWANA		
708.01	**Imported sales duty goods exported and thereafter returned to or re-imported by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership, subject to the provisions of the notes to item 409.00 of Schedule No. 4**	Full duty **less the** amount of any rebate or refund granted previously	
708.02	**Sales duty goods manufactured in Botswana, exported therefrom and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership, subject to the provisions of the notes to item 409.00 of Schedule No. 4**	Full duty less the amount of any rebate or refund granted previously	
709.00	MISCELLANEOUS REBATES AND AND REFUNDS		
709.01	**Sale duty goods imported by persons whose premises are licensed as special customs and excise warehouses for sales duty purposes, the following:**	Full duty	
	144.00/71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls tem-strung for convenience of transport)		
	144.00/71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds)		
	144.00/71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal		
	144.00/71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item		
	144.00/71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories and industry)		
	144.00/71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		
709.02	**Sales duty goods imported in the circumstances and under the conditions which apply to items 412.11 and 412.12 of Schedule No. 4**	Full duty	

Schedule No. 8

LICENCES

I Item	II Licence	III Licence Fee	IV Period of Validity
801.00	**Customs excise and sales duty storage warehouse**	R100	1st January to 31st December
805.00	**Customs excise and sales duty manufacturing warehouse:**		
805.05	Approved for the incidental manufacture of excisable goods as a by-product in the manufacture of other goods or for the reprocessing for use by the reprocessor, of excisable goods after use thereof by him or for such other purpose as the Director regards as incidental manufacturing	R 1	1st January to 31st December
805.10	Approved for other purposes	R10	1st January to 31st December
810.00	**Special customs excise and sales duty warehouse:**		
810.05	Approved for the manufacture of wine by a wine-grower or a wine-growers' co-operative agricultural society	Free	1st January to 31st December
810.10	Approved for the manufacture of wine by a person who holds a licence under any law to deal in wine in wholesale quantities	R10	1st January to 31st December
810.15	Approved for any other purpose, for the first period of validity	Free	1st January to 31st December
810.20	Approved for such other purpose, for any subsequent period of validity:		
.05	For storage purposes	R100	1st January to 31st December
.10	For manufacturing purposes	R10	1st January to 31st December
.20	For sales duty purposes	R1	1st January to 31st December
815.00	Distillation of spirits by an agricultural distiller	R1	1st January to 31st December
820.00	Stills:		
820.05	To own, possess or keep	R1 each with a maximum of R5 per licensee	1st January to 31st December
820.10	To manufacture or import for sale or to repair for reward	R 5	1st January to 31st December
825.00	**Wreck:**		
825.05	To search or to search for	Free	1st January to 31st December

Passed by the National Assembly this day, the 9th April, 1970.

G.T. MATENGE,
Clerk of the National Assembly