

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 24) NOTICE, 1996
(Published on 26th April, 1996)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

Schedule No. 1 to the Act

Chapter 4

By the insertion after Note 1 to Chapter 4 of the following:

“2. For the purposes of heading No. 04.05:

- (a) The term “butter” means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 per cent or more but more than 95 per cent by mass, a maximum milk solids- not fat content of 2 per cent by mass and a maximum water content of 16 per cent by mass. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

The expression “dairy spreads” means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 per cent or more but less than 80 per cent by mass.”

By re-numbering Notes 2 and 3 to Chapter 4, to 3 and 4, respectively.

By the substitution for title “Subheading Note” of title “Subheading Notes.”

By the insertion after Subheading Note 1 to Chapter 4 of the following:

“2. For the purposes of Subheading No. 0405.10 the term “butter” does not include dehydrated butter or ghee (subheading No. 0405.90).”

Chapter 7

By the substitution for Note 3(c) and (d) to Chapter 7 of the following:

- “(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading No. 11.05);
- (d) flour, meal and powder of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).”

Chapter 11

By the substitution for Chapter Note 2(A) to Chapter 11 of the following:

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

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading No. 23.02. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading No. 11.04.”

Chapter 13

By the substitution for Chapter Note 1(d) to Chapter 13 of the following:

“(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22).”

By the substitution for Chapter Note 1(h) to Chapter 13 of the following:

“(h) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33).”

Chapter 15

By the substitution for Chapter Note 1(e) to Chapter 15 of the following:

“(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI.”

Chapter 16

By the substitution for Chapter Note 1 to Chapter 16 of the following:

“1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs and other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading No. 05.04”

Chapter 19

By the substitution for Note 3 to Chapter 19 of the following:

“3. Heading No. 19.04 does not cover preparations containing more than 6 per cent by mass of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).”

Chapter 21

By the deletion of Note 1(f) to Chapter 21.

By re-numbering Notes 1(g) and (h) to Chapter 21 to Notes 1(f) and (g) to Chapter 21, respectively.

Chapter 25

By the substitution for Note 2(g) to Chapter 25 of the following:

“(g) Cultured crystal (other than optical elements) weighing not less than 2,5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.24; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01).”

Chapter 26

By the substitution for Note 1(e) to Chapter 26 of the following:

“(e) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal compounds, of a kind used principally for the recovery of precious metal (heading No. 71.12).”

Chapter 28

By the substitution for Note 1(d) to Chapter 28 of the following:

“(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport.”

By the substitution for Notes 3(e) to Chapter 28 of the following:

“(e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.24; cultured crystals (other than optical elements) weighing not less than 2,5g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.24;”

By the substitution for Note 3(g) to Chapter 28 of the following:

- (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metals carbides sintered with a metal), of Section XV; or"

Chapter 29

By the substitution for Note 1(f) to Chapter 29 of the following:

- "(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport."

By the substitution for Note 2(a) to chapter 29 of the following:

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

By the substitution for note 2(ij) to Chapter 29 of the following:

- "(ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.24; or"

By the substitution for Note 5(b) to Chapter 29 the following:

- "(b) Esters of ethyl alcohol with acid-function organic compounds of Subchapters 1 to VII are to be classified in the same heading as the corresponding acid-function compounds."

By the substitution for Note 5(d) to Chapter 29 of the following:

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

Chapter 30

By the insertion after Note 1 to Chapter 30 of the following:

- "2. For the purposes of heading No. 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates."

By the substitution for Note 2 to Chapter 30 of the following:

- "3. For the purposes of headings Nos. 30.03 and 30.04 and of Note 4(d) to this Chapter, the following are to be treated:

- (a) As unmixed products:

- (1) Unmixed products dissolved in water;
- (2) All goods of Chapters 28 or 29; and
- (3) Simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;

- (b) As products which have been mixed:

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

By re-numbering Note 3 to Chapter 30 to Note 4 to Chapter 30.

Chapter 31

By the substitution for Note 1(c) to Chapter 31 of the following:

“(c) Cultured potassium chloride crystals (excluding optical elements) with a mass of not less than 2,5 g each, of heading No. 38.24; optical elements of potassium chloride (heading No. 90.01).”

Chapter 33

By the substitution for Note 1(a) to Chapter 33 of the following:

“(a) Natural oleoresins or vegetable extracts of heading No. 13.01 or 13.02;”

By the insertion after Note 1 to Chapter 33 of the following:

“2. The expression “odoriferous substances” in heading No. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.”

By re-numbering Notes 2 and 3 to Chapters 33 to 3 and 4, respectively.

Chapter 34

By the substitution for Exclusion (a) to Note 5 to Chapter 34 of the following:

“(a) Products of heading No. 15.16, 34.02 or 38.23, even if having a waxy character;”

Chapter 37

By the substitution for Notes 1 and 2 to Chapter 37 of the following:

“1. This Chapter does not cover waste or scrap.

2. In this Chapter the word “photographic” relates to the process by which visible images are formed directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.”

Chapter 38

By the insertion after Note 1(c) to Chapter 38 of the following:

“(d) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).”

By the substitution for Note 2 to Chapter 38 of the following:

“2. Heading no. 38.24 includes the following goods which are not to be classified in any other heading of this Schedule:

(a) Cultured crystals (excluding optical elements) of a mass of not less than 2,5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

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

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

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

By the substitution for Note 2(d) to Chapter 39 of the following:

- “(d) Solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the mass of the solvent exceeds 50 per cent of the mass of the solution (heading No. 32.08); stamping foils of heading No. 32.12;”

By the insertion after Note 2(f) to Chapter 39 of the following:

- “(g) Diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);”

By re-numbering Notes 2(g) to (v) to Chapter 39 to Notes 2(h) to (W), respectively.

By the substitution of Note 4 to Chapter 39 of the following:

- “4. The expression “copolymers” cover all polymers in which no single monomer unit contributes 95 per cent or more by mass to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, copolyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by mass over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

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

By the substitution for Subheading Note 1 to Chapter 39 of the following:

- “1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) Where there is a subheading named “Other” in the same series:

- (1) The designation in a subheading of a polymer by the prefix “poly” e.g., polyethylene and polyamide-6,6) means that the constituent monomer units of the named polymer taken together must contribute 95 per cent or more by mass of the total polymer content.
- (2) The copolymers named in subheading Nos. 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 per cent or more by mass of the total polymer content.
- (3) Chemically modified polymers are to be classified in the subheading named “Other”, provided that the chemically modified polymers are not more specifically covered by another subheading.
- (4) Polymers not meeting (1), (2) and (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by mass over every single comonomer units. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named “other” in the same series:

(1) Polymers are to be classified in the subheading covering polymers of that monomer units which predominates by mass over every other single comonomer units. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions."

Chapter 42

By the substitution for Note 2 to Chapter 42 of the following:

"2. (A) In addition to the provisions of Note 1 above, heading No. 42.02 does not cover:

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);

(b) Articles of plaiting materials (heading No. 46.02).

(B) Article of headings Nos. 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those heading even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71."

Chapter 44

By the substitution for Note 1(b) to Chapter 44 of the following:

"(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading No. 14.01);"

By the substitution for Note 6 to Chapter 44 of the following:

"6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood in a heading of this Chapter applies also to bamboos and other materials of a woody nature."

By the insertion after Note 6 to Chapter 44 of the following:

SUBHEADING NOTE:

1. For the purposes of subheadings Nos. 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood:

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Magaranduba, Mahogany, Makore, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, nyatoh, Obeche, Okoume, Onzabili, Orey, ovengkol, Ozigo, Padauk, paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Marfim, Pulai, Punah, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teka, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti."

Chapter 46

By the substitution for Note 1 to Chapter 46 of the following:

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

Section X

By the substitution for the title to Section X of the following:

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

Chapter 47

By the substitution for the title to Chapter 47 of the following:

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

Chapter 48

By the insertion after note 1(c) to Chapter 48 of the following:

“(d) Paper impregnated with diagnostic or laboratory reagent (heading No. 38.22):”

By re-numbering Notes 1(d), (e), (f), (g), (h), (ij), (k), (l), (m), (n), and (o) to Chapter 48, to 1(e), (f), (g), (h), (ij), (k), (l), (m), (n), (o), (p) and (q), respectively.

By the substitution for Notes 2, 3, 4, 5, 6 and 7 to Chapter 48 of the following:

- “2. Subject to the provisions of Note 6, headings Nos. 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
3. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 per cent by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2,5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
4. In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:

For paper or paperboard of a mass of not more than 150 g/m²:

(a) containing 10 per cent or more fibres obtained by mechanical process, and

(1) of a mass of not more than 80g/m², or

(2) coloured throughout the mass; or

- (b) containing more than 8 per cent ash, and
 - (1) of a mass of not more than 80 g/m², or
 - (2) coloured throughout the mass; or
- (c) containing more than 3 per cent ash and having a brightness of 60 per cent or more; or
- (d) containing more than 3 per cent but not more than 8 per cent ash, having a brightness less than 60 per cent, and a burst index equal to or less than 2,5 kPa.m²/g; or
- (e) containing 3 per cent ash or less, having a brightness of 60 per cent or more and a burst index equal to or less than 2,5 kPa.m²/g.

For paper or paperboard of a mass of more than 150g/m²:

- (a) coloured throughout the mass; or
- (b) having a brightness of 60 per cent or more, and
 - (1) a caliper of 225 micrometres (microns) or less, or
 - (2) a caliper more than 225 micrometers (microns) but not more than 508 micrometres (microns) and an ash content more than 3 per cent; or
- (c) having a brightness of less than 60 per cent, a caliper of 254 micrometres (microns) or less and an ash content more than 8 per cent.

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

5. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 per cent by mass of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
6. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
7. (A) Headings Nos. 48.01, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 15 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

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

- (B) Headings Nos. 48.03 and 48.09 apply only to paper, cellulose wadding and webs of cellulose fibres:
 - "(a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state."

By the deletion of the footnote 4 to Chapter 48.

By the substitution for Subheading Note 2(a) to Chapter 48 of the following:

- “(a) Having a Mullen burst index of not less than 3,7 kPa.m²/g and a stretch factor of more than 4,5 per cent in the cross direction and of more than 2 per cent in the machine direction.”

By the substitution for Subheading Notes 3 and 4 to Chapter 48 of the following:

- “3. For the purposes of subheading No. 4805.10, “semi-chemical fluting paper means paper” means paper, in rolls, of which not less than 65 per cent by mass of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 196 newtons at 50 per cent relative humidity, 23°C.
4. For the purposes of subheading No. 4805.30, “sulphite wrapping paper”, means machines-glazed paper, of which more than 40 per by mass of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 per and having a Mullen burst index of not less than 1,47 kPa.m²/g.”

Section XI

By the substitution for Note 1(e) to section XI of the following;

- “(e) Articles of heading No 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading No. 33.06;”

By the substitution for Notes 1 (s) and (t) to Section XI of the following :

- “(s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys games, sports requisites and nets);”

By the insertion after Note 1(t) of the following:

- “(u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
- (v) Articles of Chapter 97.”

By the substitution for Note 5(b) to Section XI of the following:

- “(b) Dressed for use as sewing thread; and”

By the substitution for Notes 7(f) and 8 to Section XI of the following:

- “(f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.”

By the substitution for Note 13 to Section XI of the following:

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

For the purposes of this Note, the expression “textile garments” means garments of headings Nos. 61.01 to 61.14 and headings Nos. 62.01 to 62.11.”

By the substitution for subheading Note 2(B)(c) to Section XI of the following:

- “(c) In the case of embroidery of heading No. 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidery threads alone.”

Chapter 52

By the substitution for the subheading Note to Chapter 52 of the following:

- “1. For the purpose of subheadings Nos. 5209.42 and 5211.42, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached dyed grey or coloured a lighter shade of the colour of the warp yarns.”

Chapter 59

By the substitution for Note 4 to Chapter 59 of the following:

- “4. For the purposes of heading No. 59.06, the expression “rubberised textile fabrics” means:

- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Of a mass of not more than 1,500 g/m²; or
 - (ii) Of a mass of more than 1,500 g/m² and containing more than 50 per cent by mass of textile material;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered, or sheathed with rubber, of heading No. 56.04;
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their mass per square metre.

This heading does not, however, apply to plates, sheets or strips of cellular rubber, combined with textile fabric, where the textile fabric is present merely for re-inforcing purposes (Chapter 40), or textile products of heading No. 58.11.”

By the substitution for Note 7 (a)(i) to Chapter 59 of the following:

- “(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

Chapter 61

By the substitution for note 3(a) to Chapter 61 of the following:

- “(a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
- One suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made

from the same fabric as the outer surface of the other components of the suit and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind ;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels."

By the insertion after Note 4 to Chapter 61 of the following:

"5. Heading No. 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment."

By the re-numbering Notes 5, 6, 7, 8 and 9 to Chapter 61 to Notes 6, 7, 8, 9 and 10 to Chapter 61, respectively.

Chapter 62

By the substitution for Note 3(a) to Chapter 62 of the following:

"(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket.
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels."

Chapter 64

By the substitution for Note 1(a) to Chapter 64 of the following:

"(a) Disposable foot or shoe coverings of film material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;"

By the insertion after Note 1(a) to Chapter 64 of the following:

"(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);"

By the re-numbering Notes 1(b) to (e) to Chapter 64 to Notes 1(c) to (f) to Chapter 64, respectively.

By the substitution for Notes 2 and 3 to Chapter 64 of the following:

"2. For the purposes of heading No. 64.06, the terms "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.

3. For the purpose of this Chapter:

(a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for purpose of this provision, no account should be taken of any resulting change of colour; and

(b) the term "leather" refers to goods of headings Nos. 41.04 to 41.09."

By the substitution for Subheading Note 1 to Chapter 64 of the following:

"1. For the purposes of subheadings Nos. 6402.12, 6402.19, 6403.12, 6403.19 and 6401.11, the expression "sports footwear" applies only to -

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like; and

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes."

Chapter 69

By the insertion after Note 2(a) to Chapter 69 of the following and by re-numbering Notes 2(b), (c), (d), (e), (f), (g), (h), (ij), (k) and (l) to Chapter 69 to Notes (c), (d), (e), (f), (g), (h), (ij), (k), (l) and (m), respectively:

“(b) Articles of heading No. 68.04;”

Chapter 70

By the substitution for note 2(c) to Chapter 70 of the following:

“(c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.”

Chapter 71

By the insertion after subparagraph (c) for Note 3 to Chapter 71 of the following and by re-numbering of present subparagraphs (d), (e), (f), (g), (h), (ij), (k), (l), (m), (n) and (o) to subparagraphs (f), (g), (h), (j), (k), (l), (m), (n), (o), (p) and (q), respectively:

“(d) Supported catalysts (heading No. 38.15);

(e) Articles of heading No. 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;”

By the insertion after Note 7 to Chapter 71 of the following and by re-numbering of present Notes 8, 9 and 10 to Notes 9, 10 and 11, respectively:

“8. Subject to Note 1(a) to Section VI, goods answering to a description in heading No. 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

Section XV

By the insertion after Note 2 to Section XV of the following and by re-numbering of present Notes 3, 4, 5 and 6 to Notes 5, 6, 7 and 8, respectively:

“3. Throughout the Nomenclature, the expression “base metals” means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic components. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).”

Chapter 72

By the substitution for Notes 1(1) and (m) to Chapter 72 of the following:

“(1) **Bars and rods, hot-rolled, in irregularly wound coils**

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (re-inforcing bars and rods).

(m) **Other bars and rods**

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (re-inforcing bars and rods);
- be twisted after rolling."

By the substitution for Subheading Note 1(e) to Chapter 72 of the following:

"(e) Silico-manganese steel

Alloy steels containing mass:

- not more than 0,7 percent of carbon;
- 0,5 per cent or more but not more than 1,9 per cent of manganese; and
- 0,6 per cent or more but not more than 2,3 per cent of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel."

Chapter 75

By the substitution for the expression "Subheading Note" of the expression "Subheading Notes".

By the insertion after Subheading Note 1 to Chapter 75 of the following:

"2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading No. 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm."

Chapter 76

By the substitution for the expression "Subheading Note" of the expression "Subheading Notes".

By the insertion after Subheading Note 1 to Chapter 76 of the following:

"2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading No. 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm."

Section XVI

By the substitution for Note 1(0) to Section XVI of the following:

"(o) Interchangeable tools of heading No. 82.07 or brushes of a kind used as parts of machines (heading No. 96.03).

By the substitution for Note 2(a), (b) and (c) to Section XVI of the following:

"(a) Parts which are goods included in any of the headings of Chapters 84 or 85 (excluding headings Nos. 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading No. 84.79 or 85.43) are to be classified with the machines of that kind or in heading No. 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings Nos. 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17;

(c) All other parts are to be classified in heading No. 84.09, 84.31, 84.48, 84.66, 84.73, 85.22, 85.29 or 85.38 as appropriate or, failing that in heading No. 84.85 or 85.48."

Chapter 84

By the substitution for note 1(b) to Chapter 84 of the following:

“(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);”

By the insertion after last paragraph of Note 2 to Chapter 84 of the following:

“Heading No. 84.24 does not cover:

ink-jet printing machines (heading No. 84.43 or 84.71).”

By the substitution for Note 4 to Chapter 84 of the following:

“4. Heading No. 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either -

- (a) By automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) By the automatic use, simultaneously or sequentially, of different unit heads working on fixed position work piece (unit construction machines, single station), or
- (c) By the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).”

By the substitution for Note 5(B) to Chapter 84 of the following:

“(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:

- (a) It is of a kind solely or principally used in an automatic data processing system;
 - (b) It is connectable to the central processing unit either directly or through one or more other units; and
 - (c) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- (C) Separately presented units of an automatic data processing machine are to be classified in heading No. 84.71.
- (D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading No. 84.71.
- (E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.”

By the insertion after Note 7 to Chapter 84 of the following:

“8. For the purposes of heading No. 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.”

By the substitution for the expression “Subheading Note” of the expression “Subheading Notes” and by the insertion of new Subheading Note 1 and by re-numbering of present Subheading Note to 2:

"1. For the purposes of subheading No. 8471.49, the term "system" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer)."

Chapter 85

By the substitution of second paragraph of Note 4 to Chapter 85 of the following:

"The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances."

By the insertion after Note 6 to Chapter 85 of the following:

"7. For the purposes of heading No. 85.48, "spent primary cells, spent primary batteries, and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

SUBHEADING NOTE:

1. Subheadings Nos. 8519.92 and 8527.12 cover only cassette players with built-in amplifiers, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 100 mm x 45 mm."

Section XVII

By the substitution for Note 4 to Section XVII apply the following:

"4. For the purposes of this Section:

- (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
- (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
- (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88."

Chapter 87

By the insertion of new paragraph for Note 2 to Chapter 87:

"Machines and working tools designed for fitting to tractors of heading No. 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it."

Chapter 88

By the insertion after the title to Chapter 88 of the following:

"SUBHEADING NOTE;

1. For the purposes of subheadings Nos. 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment."

Chapter 90

By the substitution for Note 1(h) to Chapter 90 of the following:

"(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound re-recording, reproducing or recording apparatus (heading No. 85.19 or 85.20); sound-heads (heading No. 85.22) still image video cameras and other video camera recorders (heading No. 85.25); radar apparatus, radio navigational aid apparatus and radio remote control apparatus, (heading No. 85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;"

Chapter 95

By the substitution for Note 1(m) to Chapter 95 of the following:

“(m) Pump for liquids (heading No. 84.13), filtering or purifying machinery and apparatus for liquids or gasses (heading No. 84.21), electric motors (heading No. 85.01) electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26).”

Chapter 97

By the substitution for Note 3 to Chapter 97 of the following:

“3. Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.”

Schedule No. 1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
01.05			By the substitution for heading No. 01.05 of the following:		
“01.05			Live poultry, that is to say, fowls of the species <u>Gallus domesticus</u> , ducks, geese, turkeys and guinea fowls:		
	0105.1		- Of a mass not exceeding 185 g:		
	0105.11	1	- - Fowls of the species <u>Gallus domesticus</u>	u	free
	0105.12	8	- - Turkeys	u	free
	0105.19	2	- - Other	u	free
	0105.9		- Other:		
	0105.92	4	- - Fowls of the species <u>Gallus domesticus</u> , of a mass not exceeding 2 000 g	u	free
	0105.99	9	- - Other	u	free
02.07			By the substitution for heading No. 02.07 of the following:		
“02.07			Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled, or frozen:		
	0207.1		- Of fowls of the species <u>Gallus domesticus</u> :		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	0207.11	0	- - Not cut in pieces, fresh or chilled	kg	free
	0207.12	7	- - Not cut in pieces, frozen	kg	27%
	0207.13	3	- - Cuts and offal, fresh chilled	kg	free
	0207.14		- - Cuts and offal, frozen		
	.10	7	- - - Boneless cuts	kg	5%
	.20	4	- - - Offal	kg	free
	.90	5	- - - Other	kg	27%
	0207.2		- Of turkeys:	kg	free
	0207.24	4	- - Not cut in pieces, fresh or chilled	kg	free
	0207.25	0	- - Not cut in pieces, frozen	kg	free
02.07	0207.26	7	- - Cuts and offal, fresh or chilled	kg	free
	0207.27	3	- - Cuts and offal, frozen	kg	free
	0207.3		- Of ducks, geese or guinea fowls:		
	0207.32	6	- - - Not cut in pieces, fresh or chilled	kg	free
	0207.33	2	- - Other, cut in pieces, frozen	kg	free
	0207.34	9	- - Fatty livers, fresh chilled	kg	free
	0207.35	5	- - Other, fresh or chilled	kg	free
	0207.36	1	- - Other, frozen	kg	free"
02.09			By the substitution for heading No. 02.09 of the following:		
"02.09	0209.00	7	Pig fat, free of lean meat, and poultry fat, not rendered or other- wise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	kg	8u/kg"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
03.01			By the substitution for subheading No. 0301.91 of the following:		
	"0301.91	7	- - Trout (<u>Salmo trutta</u> , <u>Oncorhynchus mykiss</u> , <u>Oncorhynchus clarki</u> , <u>Oncorhynchus aquabonita</u> , <u>Oncorhynchus gilae</u> , <u>Oncorhynchus apache</u> and <u>oncorhynchus chrysogaster</u>)	kg	free"
	03.02		By the substitution for subheadings Nos. 0302.11 0302.12 of the following:		
	"0302.11	4	- - Trout (<u>Salmo Trutta</u> , <u>Oncorhynchus mykiss</u> , <u>Oncorhynchus clarki</u> , <u>Oncorhynchus aquabonita</u> , <u>Oncorhynchus gilae</u> , <u>Oncorhynchus apache</u> and <u>Oncorhynchuschrysogaster</u>)	kg	25% or 70u/ kg
03.02	0302.12	0	- - Pacific Salmon (<u>Oncorhynchus nerka</u> , <u>Oncorhynchus gorbuscha</u> , <u>Oncorhynchus keta</u> , <u>Oncorhynchus tshawytscha</u> , <u>Oncorhynchus kisutch</u> , <u>Oncorhynchus masou</u> and <u>Oncorhynchus rhodurus</u>), Atlantic salmon (<u>Salmo salar</u>) and Danube salmon (<u>Hucho hucho</u>)	kg	6u/kg"
03.03			By the substitution for subheadings Nos. 0303.10 and 0303.21 of the following:		
	"0303.10	1	- Pacific salmon (<u>Oncorhynchus nerka</u> , <u>Oncorhynchus gorbuscha</u> , <u>Oncorhynchus keta</u> , <u>Oncorhynchus tshawytscha</u> , <u>Oncorhynchus kisutch</u> , <u>Oncorhynchus masou</u> and <u>Oncorhynchus rhodurus</u>), excluding livers and roes	kg	6u/kg

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	"0303.21	2	-- Trout (<u>Salmo trutta</u> , <u>Oncorhynchus mykiss</u> , <u>Oncorhynchus clarki</u> , <u>Oncorhynchus aqua- bonita</u> , <u>Oncorhynchus gilae</u> , <u>Oncorhynchus apache</u> and <u>Oncorhy- nchus chrysogaster</u>)	kg	25% or 70u/kg"
03.05			By the substitution for subheading No. 0305.41 of the following:		
	"0305.41	9	-- Pacific salmon (<u>Oncorhynchus perka</u> , <u>Oncorhynchus gorbus- cha</u> , <u>Oncorhynchus keta</u> , <u>Oncorhynchus tschawytsha</u> , <u>Oncorhynchus kisutch</u> , <u>Oncorhynchus masou</u> and <u>Oncorhynchus rhodurus</u>), Atlantic salmon (<u>Salmo salar</u>) and Danube salmon (<u>Hucho hucho</u>)	kg	6u/kg"
04.05			By the substitution for heading No. 04.05 of the following:		
"04.05			Butter and other fats and oils derived from milk, dairy spreads:		
	0405.10	0	- Butter	kg	320u/kg
	0405.20		- Dairy spreads:		
	.10	2	-- With a milkfat content of 39 per cent or more but less than 75 per cent	kg	20%
	.90	0	-- Other	kg	320u/kg
	0405.90	7	- Other	kg	320u/kg"
05.04			By the substitution for the heading of heading No. 05.04 of the follo- wing: "Guts, bladders and sto- machs of animals (exclu- ding fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:"		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
06.02			By the substitution for subheading No. 0602.9 of the following:		
07.12	"0602.90	8	- Other By the deletion of subheading No. 0712.10.	kg	free"
07.14			By the substitution for heading No. 07.14 of the following:		
"07.14			Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:		
	0714.10		- Manioc (cassava):		
07.14	.10	2	- - Frozen	kg	5%
	.90	0	- - Other	kg	free
	0714.20		- Sweet potatoes:		
	.10	7	- - Frozen	kg	5%
	.90	5	- - Other	kg	free
	0714.90		- Other:		
	.10	9	- - Frozen	kg	5%
	.90	7	- - Other	kg	free"
08.01			By the substitution for heading No. 08.01 of the following:		
"08.01			Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:		
	0801.1		- Coconuts:		
	0801.11		- - Desiccated:		
	.10	7	- - - Unsweetened	kg	free
	.90	5	- - - Other	kg	25%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
08.01	0801.19		- - Other:		
	.10	8	- - - Whole	kg	free
	.90	6	- - - Other	kg	25%
	0801.2		- Brazil nuts:		
	0801.21	4	- - In shell	kg	free
	0801.22	0	- - Shelled	kg	free
	0801.3		- Cashew nuts:		
	0801.31	9	- - In shell	kg	4u/kg
	0801.32	5	- - Shelled	kg	4u/kg"
08.07			By the substitution for subheading No. 0807.10 of the following:		
	"0807.1		- Melons (including water- melons):		
	0807.11	1	- - Watermelons	kg	15%
	0807.19	2	- - Other	kg	15%"
08.10			By the insertion after subheading No. 0810.40 of the following:		
	"0810.50	0	- kiwifruit	kg	5%"
09.01			By the substitution for subheadings Nos. 0901.30 and 0901.40 of the following:		
	"0901.90		- Other:		
	.10	9	- - Coffee husks and skins	kg	20%
	.20	6	- - Coffee substitutes con- taining coffee	kg	10u/kg"
11.05 and 11.06			By the substitution for headings Nos. 11.05 and 11.06 of the following:		
"11.05			Flour, meal, powder, fla- kes, granules and pellets of potatoes:		
	1105.10	3	- Flour, meal and powder	kg	20%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	1105.20		- Flakes, granules and pellets:		
	.10	5	- - Pellets made from pieces of potatoes	kg	20%
	.90	3	- - Other	kg	20%
11.06			Flour, meal and powder of the dried leguminuous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8:		
	1106.10	7	- Of the dried leguminous vegetables of heading No. 07.13	kg	0,8u/kg
	1106.20		- Of sago or of roots or tubers of heading No. 07.14:		
	.10	9	- - Of sago, arrowroot or on manioc	kg	free
	.90	7	- - Other	kg	free
	1106.30	6	- Of the products of Chapter 8	kg	20%”
12.12			By the substitution for heading No. 12.12 of the following:		
“12.12			Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh , chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <u>chichorium intybus sativum</u>) of a kind used primarily for human consumption, not elsewhere specified or included:		
	1212.10	7	- Locust beans including locust bean seeds	kg	20%
	1212.20		- Seaweeds and other algae:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	9	- - Frozen	kg	5%
	.90	7	- - Other	kg	free
	1212.30	6	- Apricot, peach or plum stones and kernels	kg	20%
	1212.9		- Other:		
	1212.91	0	- - Sugar beet	kg	20%
	1212.92	6	- - Sugar cane	kg	20%
12.12	1212.99		- - Other:		
	.10	8	- - - Chicory roots	kg	free
	.90	6	- - - other	kg	20%”
13.01			By the substitution for the heading No. 13.01 of the following:		
			“Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):”		
13.02			By the substitution for subheading No. 1302.19 of the following:		
	“1302.19		- - Other:		
	.05	4	- - - Vanilla oleoresin (vanilla extract)	kg	free
	.10	0	- - - Other, suitable for pharmaceutical pur- poses	kg	15%
	.90	9	- - - Other	kg	25%”
14.02			By the substitution for subheading No. 1402.9 of the following:		
	“1402.90	4	- Other	kg	free”
15.01 and 15.02			By the substitution for headings Nos. 15.01 and 15.02 of the following:		
“15.01	1501.00	1	Pig fat (including lard) and poultry fat, (exclud- ing that of heading No. 02.09 or 15.03)	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
15.02	1502.00	5	Fats of bovine animals, sheep or goats (excluding those of heading No. 15.03)	kg	free"
15.20			By the substitution for heading No. 15.20 of the following:		
"15.20	1520.00	3	Glycerol, crude; glycerol waters and lyes:	kg	free"
16.02			By the insertion after subheading No. 1602.31 of the following:		
	"1602.32		- - Of fowls of the species <u>Gallus domesticus</u> :		
	.10	0	- - - Pastes	kg	20%
	.90	9	- - - Other	kg	27%"
17.02			By the substitution for subheading No. 1702.10 of the following:		
	"1702.1		- Lactose and lactose syrup:		
17.02	1702.11	1	- - Containing by mass 99 per cent or more lactose expressed as anhydrous lactose, calculated on the dry matter	kg	2,75u/kg
	1702.19	0	- - Other	kg	2,75u/kg"
18.06			By the substitution for subheading No. 1806.90 of the following:		
	"1806.90		- Other:		
	.20	0	- - Cake mixtures, of flour, meal, starch or malt extract, containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, or of goods of headings Nos. 04.01 to 04.04, less than 5 per cent by mass of cocoa cal-	kg	30% or 4,5u/kg

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			culated on a totally defatted basis, con- taining gluten		
18.06	.30	8	- - Bread and cake mix- tures, of flour, meal, starch or malt extract, containing less than 40 per cent by mass of cocoa cal- culated on a totally defatted basis, or of goods of headings Nos. 04.01 to 04.04, con- taining less than 5 per cent by mass of cocoa calculated on a totally defatted basis, gluten free	kg	free
	.40	5	- - Cornflour, of flour, meal, starch or malt extract, containing less than 40 per cent by mass of cocoa cal- culated on a totally defatted basis, or of goods of headings Nos. 04.01 to 04.04, containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis	kg	10% or 55u/kg less 90%
18.06	.50	2	- - Pudding powders, of flour, meal, starch or malt extract, contain- ing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, or of goods of head- ings Nos. 04.01 to 04.04, containing less than 5 per cent by mass of cocoa calcula- ted on a totally defatted basis	kg	30%
	.60	2	- - Prepared foods (exclu- ding prepared rice) obtained by the swell- ing or roasting of cereals or cereal pro- ducts, containing less than 6 per cent by	kg	25%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			mass of cocoa calculated on a totally defatted basis		
	.70	7	- - Prepared rice, containing less than 6 per cent by mass of cocoa calculated on a totally defatted basis, but containing less than 8 per cent by mass of cocoa calculated on a totally defatted basis	kg	5u/kg
	.90	1	- - Other	kg	20%''
19.01			By the substitution for the heading of heading No. 19.01 of the following: "Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included:"		
19.04			By the substitution for heading No. 19.04 of the following:		
"19.04			Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (excluding maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	1904.10	4	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	25%
	1904.20		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
	.10	6	- - "Muesli" type preparations based on unroasted cereal flakes	kg	5%
	.90	4	- - Other	kg	25%
	1904.90		- Other:		
	.10	8	- - Prepared rice	kg	5u/kg
	.90	6	- - Other	kg	20%''
20.04			By the substitution for the heading of heading No. 20.04 of the following: "Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding products of heading No. 20.06):"		
20.05			By the substitution for heading No. 20.05 of the following: "Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excluding products of heading No. 20.06):" By the deletion of sub-heading No. 2005.30. By the insertion after sub-heading No. 2005.90.20 of the following:		
	..30	8	- - Sauerkraut	kg	4,15u/kg''
20.06			By the substitution for heading of heading No. 20.06 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"20.06	2006.00		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised):"		
	2006.00.10	6	- Candied peel	kg	free
	.20	3	- Crystallised fruits	kg	30% or 7,25u/kg
	.30	0	- Cherries, drained or glaze	kg	20% or 215u/kg less 80%
	.90	4	- Other	kg	30% or 7,25u/kg"
21.01			By the substitution for subheading No. 2101.10 of the following:		
	"2101.1		- Extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
	2101.11		- - Extracts, essences and concentrates:		
	.10	0	- - - Mixtures of ground roasted coffee with vegetable fats	kg	20%
	.90	9	- - - Other	kg	25%
21.01	2101.12		- - Preparations with a basis of extracts, essences or concentra- tes or with a basis of coffee:		
	.10	7	- - - Mixtures of ground roasted coffee with vegetable fats	kg	20%
	.90	5	- - - Other	kg	25%"
21.06			By the insertion after subheading No. 2106.90.50 of the following:		
	".65	6	- - Compound alcoholic preparations of a	kg	25%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			kind used for the manufacture of beverages of an alcoholic strength by volume of 0,5 per cent or more, but not exceeding 1,713 per cent (excluding those based on odori- ferous substances)		
	.70	2	- - Other compound alcoholic prepara- tions (excluding those based on odoriferous substances) of a kind used for the manufacture of bevera- ges	kg	317,64u/l of abso- lute alcohol"
22.08			By the substitution for heading No. 22.08 of the following:		
"22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:		
	2208.20	9	- Spirits obtained by distilling grape marc and grape wine	l	317,64u/l of abso- lute alcohol or 154,2u/l
	2208.30	3	- Whiskies	l	317,64u/l of abso- lute alcohol or 154,2u/l
	2208.40	8	- Rum and Tafia	l	317,64u/l of abso- lute alcohol or 154,2u/l
	2208.50	2	- Gin and Geneva	l	317,64u/l of abso- lute alcohol or 154,2u/l

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
22.08	2208.60	7	- Vodka	l	317,64u/l of abso- lute alcohol or 154,2u/l
	2208.70		Liquers and cordials:		
	.10	9	- - Containing added sugar, with or without flavour- ing ingredients	l	25% or 84,68u/l
	.90	7	- - Other	l	317,64u/l of abso- lute or 154,2u/l
	2208.90		- Other:		
	.10	8	- - Spirituous beverages similar to liqueurs and cordials contain- ing added sugar, with or without flavouring ingredients	l	25% or 84,68u/l
	.90	6	- - Other	l	317,64u/l of abso- lute alcohol or 154,2u/l"
23.06			By the insertion after subheading No. 2306.60 of the following:		
	"2306.70	6	- Of maize (corn) germ	kg	28,5u/kg"
"25.03			By the substitution for heading No. 25.03 of the following:		
25.03	2503.00	7	Sulphur of all kinds, excluding sublimed sulphur, precipitated sulphur, and colloidal sulphur	kg	free"
25.13			By the substitution for subheading No. 2513.2 of the following:		
	"2513.20	9	- Emery, natural corundum, natural garnet and other natural abrasives	kg	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
25.30			By the deletion of sub- heading No. 2530.30.		
			By the substitution for subheading No. 2530.90 of the following:		
	"2530.90		- Other:		
	.30	7	- - Natural arsenic sul- phides; lithium ore; earth colours	kg	free
	.90	0	- - Other	kg	8%"
26.02			By the substitution for heading No. 26.02 of the following:		
"26.02	2602.00	5	Manganese ores and con- centrates, including ferruginous manganese ores and concentrates with a manganese content of 20 per cent or more, calculated on the dry mass	kg	8%"
28.27			By the deletion of sub- heading No. 2827.37.		
			By the substitution for subheading No. 2827 of the following:		
	"2827.39		- - Other:		
	.10	0	- - - Of tin	kg	10%
	.90	9	- - - Other	kg	free"
28.35			By the deletion of sub- heading No. 2835.21.		
28.36			By the deletion of sub- heading No. 2836.93.		
28.41			By the substitution for subheading No. 2841 of the following:		
28.41	2841.6		- Manganites, manganates and permanganates:		
	2841.61	5	- - Potassium permangate	kg	free
	2841.69	0	- - Other	kg	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
28.48			By the substitution for heading No. 28.48 of the following:		
28.48	2848.00	1	Phosphides, whether or not chemically defined (excluding ferrophosphorous)	kg	10%”
29.03			By the substitution for subheading No. 2903.40 of the following:		
	“2903.4		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
	2903.41	9	- - Trichlorofluoromethane	kg	free
	2903.42	5	- - Dichlorodifluoromethane	kg	free
	2903.43	1	- - Trichlorotrifluoroethanes	kg	free
	2903.44	8	- - Dichlorotetrafluoroethanes and chloropentafluoroethane	kg	free
	2903.45		- - Other derivatives perhalogenated only with fluorine and chlorine:		
29.03	.05	5	- - - Chlorotrifluoromethane	kg	free
	.10	1	- - - Pentachlorofluoroethane	kg	free
	.15	2	- - - Tetrachlorodifluoroethanes	kg	free
	.20	9	- - - Heptachlorofluoropropanes	kg	free
	.25	4	- - - Hexachlorodifluoropropanes	kg	free
	.30	6	- - - Pentachlorotrifluoropropanes	kg	free
	.35	7	- - - Tetrachlorotetrafluoropropanes	kg	free
	.40	3	- - - Trichloropentafluoropropanes	kg	free
	.45	4	- - - Dichlorohexafluoropropanes	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.50	0	- - - Chloroheptafluoro- propanes	kg	free
	.90	3	- - - Other	kg	free
29.03	2903.46	0	- - Bromochlorodifluoro- methane, bromotri- fluoromethane and dibromotetrafluoroethanes	kg	free
	2903.47	7	- - Other perhalogenated derivatives	kg	free
	2903.49		- - Other:		
	.10	7	- - - Derivatives of me- thane, ethane or propane, halogena- ted only with fluorine and chlo- rine	kg	free
	.20	4	- - - Derivatives of me- thane, ethane or propane, halogena- ted only with fluo- rine and bromine	kg	free
	.90	5	- - - Other	kg	free"
29.05			By the deletion of sub- heading No. 2905.21.		
			By the insertion after subheading No. 2905.44 of the following:		
	"2905.45	1	- - Glycerol	kg	15%"
29.14			By the substitution for subheading Nos. 2914.30 and 2914.4 of the follo- wing:		
	"2914.3		- Aromatic ketones without other oxygen function:		
	2914.31	0	- - Phenylacetone (Phenyl- propan-2-one)	kg	free
	2914.39	1	- - Other	kg	free
	2914.40		- Ketone-alcohols and ketone-aldehydes:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	6	- - 4-Hydroxy-4-methyl- pentan-2-one (dia- cetone alcohol)	kg	19%
	.90	4	- - Other	kg	10%"
29.16			By the substitution for subheading No. 2916.33 of the following:		
	"2916.34	7	- - Phenylacetic acid and its salts	kg	free
	2916.35	3	- - Esters of phenylacetic acid	kg	free"
29.22			By the insertion after subheading No. 2922.42 of the following:		
	"2922.43	3	- - Anthralinic acid and salts	kg	10%"
			By the substitution for subheading No. 2922.49 of the following:		
	"2922.49	1	- - Other	kg	10%"
29.24			By the substitution for subheading No. 2924.2 of the following:		
	"2924.2		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
	2924.21		- - Ureines and their deri- vatives; salts thereof:		
	.10	6	- - - Diuron	kg	19%
	.90	4	- - - Other	kg	10%
	2924.22	5	- - 2-Acetamidobenzoic acid	kg	10%
	2924.29		- - Other:		
	.10	7	- - - Carbaryl	kg	free
	.20	4	- - - Acetaminophenol	kg	15%
	.90	5	- - - Other	kg	10%"
29.32			By the substitution for subheading No. 2932.90 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	"2932.9		- Other:		
	2932.91	6	- - Isasofrole	kg	10%
	2932.92	2	- - 1-(1,3-Benzodioxol-5-yl) propan-2-one	kg	10%
	2932.93	9	- - Piperonal	kg	10%
	2932.94	5	- - Safrole	kg	10%
	2932.99		- - Other:	kg	10%
	.10	4	- - - Furazolidone	kg	18%
	.90	2	- - - Other	kg	10%"
29.33			By the substitution for the heading to heading No. 29.33 of the following:		
"29.33			Heterocyclic compounds with nitrogen hetero-atom (s) only:		
	2933.1		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
29.33	2933.11	3	- - Phenazone (antipyrin) and its derivatives	kg	10%
	2933.19	4	- - Other	kg	10%
	2933.2		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
	2933.21	8	- - Hydantoin and its derivatives	kg	10%
	2933.29	9	- - Other	kg	10%
	2933.3		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
	2933.31	2	- - Pyridine and its salts	kg	10%
	2933.32	9	- - Piperidine and its salts	kg	10%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	2933.39		- - Other:		
	.30	5	- - Isonicotinic acid hydrazide and its salts and derivatives	kg	free
	.90	9	- - - Other	kg	10%
29.33	2933.40		- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
	.20	5	- - Amodiaquin hydrochloride and cloroquine bis (phosphate) and their derivatives	kg	free
	.30	2	- - Polymerised 2,2,4-trimethyl- 1,2-dihydroquinoline; polymerised, 1,2-dihydro-2,2,4-trimethyl quinoline	kg	23%
	.40	4	- - Compounds containing a quinoline ring-system, not elsewhere specified or included in this heading	kg	23%
	.50	7	- - Primaquine phosphate	kg	free
	.90	6	- - Other	kg	10%
	2933.5		- Compounds containing a pyrimide ring (whether or not hydrogenated) or piperazine ring in the structure:		
29.33	2933.51	1	- - Malonylurea (baribituric acid) and its derivatives salts thereof	kg	10%
	2933.59		- - Other:		
	.20	7	- - - Compounds of urea	kg	18%
	.30	4	- - - Piperazine citrate; Piperazine hexahydrate; piperazine adipate	kg	14%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.80	0	- - - Bromacil; 00-Diethyl 0-4 methyl isopro- propylpyrimid 6 phos- phorouthioate	kg	free
	.90	8	- - - Other	kg	10%
	2933.6		- Compounds containing an unfused triazine ring (whether or not hydroge- nated) in the structure:		
	2933.61	6	- - Melamine	kg	free
	2933.69		- - Other:		
	.20	1	- - - Cyanuric chloride	kg	free
	.30	9	- - - Atrazine	kg	15%
	.40	6	- - - Simazine	kg	19%
	.90	2	- - - Other	kg	10%
29.33	2933.7	0	- Lactams:		
	2933.71	0	- - 6-Hexanelactam (ep- silon-caprolactam)	kg	free
	2933.79	1	- - Other lactams	kg	free
	2933.90		- - Other:		
	.30	5	- - - Pyrazinamide and its derivatives	kg	10%
	.90	9	- - - Other	kg	free"
29.34			By the substitution for the heading to heading No. 29.34 of the follo- wing: "Nucleic acids and their salts; other heterocyclic compounds:" By the substitution for subheading No. 2934.90 of the following:		
	"2934.90		- Other:		
	.10	4	- - Nucleic acids	kg	14%
	.30	9	- - Sultones; sultams; cyclophosphamide; ifosfamide	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	2	- - Other	kg	10%”
29.39			By the substitution for subheading No. 2939.40 of the following:		
	“2939.4		- Ephedrine and their salts:		
	2939.41	9	- - Ephedrine and its salts	kg	10%
	2939.42	5	- - Pseudoephedrine (INN)	kg	10%
2939.49	8 Other		kg 10%		
			By the substitution for subheading No.2939.60 of the following:		
	“2939.6		- Alkaloids of rye ergot and their derivatives; salts thereof:		
	2939.61	8	- - Ergometrine (INN) and its salts	kg	10%
	2939.62	4	- - Ergotamine (INN) and its salts	kg	10%
	2939.63	0	- - Lysergic acid and its salts	kg	10%
	2939.69	9	- - Other	kg	10%”
30.02			By the substitution for heading No. 30.02 of the following:		
“30.02			Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modi- fied immunological pro- ducts, whether or not ob- tained by means of bio- technological processes; vaccines, toxins, cul- tures of micro-organisms (excluding yeasts) and similar products:		
	3002.10	7	- Antisera and other blood fractions and modified immunological products, whether or	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			not obtained by means of biotechnological processes		
	3002.20	1	- Vaccines for human medicine	kg	free
	3002.30	6	- Vaccines for veterinary medicine	kg	free
	3002.90	3	- Other	kg	free"
30.06			By the substitution for the heading of heading No. 30.06 of the follo- wing:		
			"Pharmaceutical goods specified in Note 4 to this Chapter:"		
32.01			By the deletion of subheading No. 3201.30		
32.06			By the substitution for subheading No. 3206.10 of the following:		
	"3206.1		- Pigments and preparations based on titanium dioxide:		
	3206.11	1	- containing 80 per cent or more by mass of titanium dioxide calculated on the dry mass	kg	14%
	3206.19	2	- - Other	kg	14%"
32.14			By the substitution for subheading No. 3214.10 of the following:		
	"3214.10		- Glaziers' putty, graf- ting putty, resin cements, caulking com- pounds and other mas- tics; painters' filli- ngs:		
	.10	8	- - Mastics based on silicones	kg	free
	.90	6	- - Other	kg	18%"
33.01			By the substitution for the heading to heading No. 33.01 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"33.01			Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the distillation of essential oils; aqueous distillates and aqueous solutions of essential oils;"		
	"3301.90		By the substitution for subheading No. 3301.90 of the following:		
			- Other:		
	.10	2	- - Aqueous distillates and aqueous solutions of essential oils	kg	20%
	.20	0	- - Extracted oleoresins obtained from extraction of opium	kg	15%
33.01	.30	7	- - Extracted oleoresins obtained from the extraction of liquorice	kg	15%
	.40	4	- - Extracted oleoresins obtained from the extraction of hops	kg	free
	.50	1	- - Extracted oleoresins obtained from the extraction of pyrethrum or of the roots of plants containing rotenone	kg	free
	.60	9	- - Other extracted oleoresins obtained from the extraction of natural cellular raw plant materials, suitable for pharmaceutical purposes	kg	15%
	.70	6	- - Other extracted oleoresins obtained from the extraction of	kg	25%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			natural cellular raw plant materials		
	.90	0	- - Other	kg	free"
33.02			By the substitution for heading No. 33.02 of the following:		
"33.02			Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other prepara- tions based on odorife- rous substances, of a kind used for the manufacture of beve- rages:		
	3302.10		- Of a kind used in the food or drink in- dustries:		
	.03	7	- - Preparations of alcoholic content by volume not ex- ceeding 0,5 per cent, of a kind used in the manufacture of beverages	kg	20%
	.05	3	- - Compound alcoholic preparations of an alcohol strength by volume of 0,5 per cent or more, but not exceeding 1,713 per cent	kg	25%
	.07	3	- - Other compound alcoholic prepara- tions of a kind used for the manufacture beverages	kg	317,64u/l of abso- lute alcohol
33.02	.10	4	- - Other, containing, by volume, 50 per cent or more ethyl or propyl alcohol	kg	22%
	.90	8	- - Other	kg	free
	3302.90		- Other:		
	.10	6	- - Containing, by volume,	kg	22%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			50 per cent or more ethyl or propyl alcohol (excluding perfume bases)		
	.90	4	- - Other	kg	free"
33.06			By the substitution for heading No. 33.06 of the following:		
"33.06			Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in indi- vidual retail packings:		
	3306.10	7	- Dentifrices	kg	14%
	3306.20		- Yarn used to clean between the teeth (dental floss):		
	.10	9	- - Of high tenacity aramid yarn	kg	free
33.06	.90	7	- - Other	kg	15%
	3306.90	3	- Other	kg	14%"
35.02			By the substitution for heading No. 35.02 of the following:		
"35.02			Albumins (including conce- ntrates of two or more whey protein, containing by mass more than 80 per cent whey proteins, cal- culated on the dry matter), albuminates and other albumin derivatives:		
	3502.1		- Egg albumin:		
	3502.11	2	- - Dried	kg	5%
	3502.19		- - Other:		
	.10	0	- - - Liquid	kg	29%
	.90	9	- - - Other	kg	5%
35.02	3502.20		- Milk albumin, includ- ing concentrates of two or more whey proteins:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	8	- - Milk albumin, including concentrates of two or more whey proteins containing by mass more than 80 per cent whey proteins calculated on the dry product	kg	6%
	.90	6	- - Other	kg	10%
	3502.90	2	- Other	kg	10%''
37.02			By the substitution for the heading of subheading No. 3702.3 of the following: "- Other film, without perforations, of a width not exceeding 105 mm:"		
			By the substitution for the heading of subheading No. 3702.4 of the following: "- Other film, without perforations, of a width exceeding 105 mm:"		
38.06			By the substitution for subheading No. 3806.20 of the following:		
	"3806.20		- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, excluding salts of rosin adducts:		
	.10	9	- - Salts of rosin or resin acids	kg	free
	.20	6	- - Oxidised, hydrogenated, disproportional, polymerised and hardened rosin	kg	free
	.90	7	- - Other	kg	10%''
			By the substitution for subheading No. 3806.90 of the following:		
	"3806.90	2	- Other	kg	10%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
38.22 and 38.23			By the substitution for headings Nos. 38.22 and 38.23 of the following:		
“38.22	3822.00		Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing (excluding those of heading No. 30.02 or 30.06):		
38.22	3822.00.10	9	- On a backing of paper, paperboard, cellulose wadding and webs of cellulose film (exclu- ding goods of headings Nos. 48.03, 48.09, 48.10 or 48.18)	kg	19%
	.80	0	- Other, on a backing of plastics	kg	20%
	.90	8	- Other	kg	19%
38.23			Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	3823.1		- Industrial monocarboxylic fatty acids; acid oils from refining:		
	3823.11	7	- - Stearic acid	kg	15%
	3823.12	3	- - Oleic acid	kg	free
	3823.13	7	- - Tall oil fatty acids	kg	20% or 50u/kg less 80%
38.23	3823.19		- - Other:		
	.10	5	- - - Industrial mono- carboxylic fatty acids	kg	15%
	.20	2	- - - Acid oils from refining	kg	15%
	3823.70		- - Industrial fatty alcohols	kg	15%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
38.24			Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	3824.10		- Prepared binders for foundry moulds or cores:		
	.10	1	- - Not packed for retail sale (excluding those with a basis of natural resinous products)	kg	10%
38.24	.90	5	- - Other	kg	18%
	3824.20		- Naphthenic acids, their water-insoluble salts and their esters:		
	.10	6	- - Packed for retail sale	kg	18%
	.90	4	- - Other	kg	10%
	3824.30		- Non-agglomerated metal carbides mixed together or with metallic binders:		
	.10	0	- - Packed for retail sale	kg	18%
	.90	9	- - Other	kg	10%
	3824.40		- Prepared additives for cements, mortars or concretes:		
	.10	5	- - Waterproofers for concrete or cement mixes	kg	free
	.20	2	- - Other, packed for retail sale	kg	18%
	.90	3	- - Other	kg	10%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	3824.50		- Non-refractory mortars and concretes:		
	.10	5	- - Packed for retail sale	kg	18%
	.90	8	- - Other	kg	10%
38.24	3824.60		- Sorbitol (excluding that of subheading No. 2905.44):		
	.10	4	- - Packed for retail sale	kg	18%
	.90	2	- - Other	kg	10%
	3824.7		- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
	3824.71		- - Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine;		
	.10	5	- - - Containing dichlorodifluoromethane or trichlorofluoromethane	kg	23%
	.90	3	- - - Other	kg	10%
	3824.79		- - Other	kg	10%
	3824.90		- Other:		
	.05	1	- - Ground calcium carbonate, the particles of which are coated with stearic acid or the like	kg	free
38.24	.07	8	- - Artificial sodium zeolites and other ion-exchangers	kg	free
	.10	8	- - Anti-scaling compounds and preparations	kg	free
	.13	2	- - Charcoal-kieselguhr compounds	kg	free
	.15	9	- - Preparations with a basis of gum, prepared for the manufacture of chewing gum	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	20	5	- - Fusible ceramic firing testers, including segar cones	kg	free
	.23	2	- - Prepared cable insulating compounds; prepared cable box compounds	kg	5%
	.25	6	- - Flotation reagents containing dicresyldithiophosphoric acid or alcyd dithiophosphates	kg	19%
	.27	2	- - Pastes and powders, containing, by mass, 30 per cent or more of water-soluble phosphoric oxide, in the waterfree substances	kg	19%
38.24	.30	2	- - Bolt or nut release preparations and anti-rust or anti-corrosion preparations, in containers holding 5 l or less	kg	19%
	.35	3	- - Roller compositions for printing machine rollers; prepared ink reducers	kg	free
38.24	.37	1	- - Mono-, di- and triesters of glycerol with unmodified fatty acids, with a soap content (calculated as sodium stearate), by mass, of 3,5 per cent or more and a 1-monoglyceride content, by mass, not exceeding 38 per cent	kg	19%
	.40	2	- - Mono-, di and triesters of glycerol with a soap content (calculated as sodiumstearate), by mass, of less than 3,5 per cent and 1-monoglyceride content, by mass, not exceeding 45 per cent	kg	19%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
38.24	.45	0	- - Phthalic acid esters of mixed aliphatic alcohols	kg	19%
	.47	7	- - Preparations put up as correction fluids	kg	23%
	.50	7	- - Chlorinated paraffins	kg	19%
	.53	1	- - Chemical energizers for non-explosive blasting equipment, containing as main ingredient potassium perchlorate	kg	free
	.55	8	- - Soda lime	kg	free
	.57	4	- - Preparations contain- ing quaternary ammonium salts of the n-alkyl dimethyl benzyl ammonium chloride group	kg	15%
	.60	4	- - Inorganic composite solvents	kg	19%
	.63	9	- - Copying pastes	kg	19%
	.65	5	- - Mixtures of compounds of rare-earth metals yttrium or scandium	kg	free
38.24	.67	1	- - Growth stimulants for animals	kg	free
	.68	0	- - Preparations contain- ing barium ferrite	kg	free
	.70	1	- - Other, packed for re- tail sale	kg	19%
	.90	6	- - Other	kg	10%''
39.05			By the substitution for heading No. 39.05 of the following:		
"39.05			Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:		
	3905.1		- Polyvinyl acetate:		
	3905.12	7	- - In aqueous dispersion	kg	10%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	3905.19	1	- - Other	kg	free
	3905.2		- Vinyl acetate copolymers:		
	3905.21	5	- - In aqueous dispersion	kg	10%
	3905.29	6	- - Other	kg	free
39.05	3905.30	3	- Polyvinyl alcohols, whether or not contain- ing unhydrolysed acetate groups	kg	free
	3905.9		- Other:		
	3905.91	7	- - Copolymers	kg	free
	3905.99	8	- - Other	kg	free"
40.10			By the substitution for heading No. 40.10 of the following:		
"40.10			Conveyor or transmission belts or belting, of vulcanised rubber:		
	4010.1		- Conveyor belts or belting:		
	4010.11	7	- - Reinforced only with metal	kg	23%
	4010.12	3	- - Reinforced only with textile materials	kg	23%
	4010.13	6	- - Reinforced only with plastics	kg	23%
	4010.19	8	- - Other	kg	23%
40.10	4010.2		- Transmission belts or belting:		
	4010.21		- - Endless transmission belts of trapezoidal cross-section (V- belts), whether or not grooved, of a circumference exceed- ing 60 cm but not exceeding 180 cm:		
	.10	9	- - - Identifiable for use solely or principally with motor vehicles	kg	23%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	7	- - - Other	kg	19%
	4010.22		- - Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 240 cm:		
	.10	5	- - - Identifiable for use solely or principally with motor vehicles	kg	23%
	.90	3	- - - Other	kg	19%
40.10	4010.23	4	- - Endless synchronous belks, of a circumference exceeding 60 cm but not exceeding 150 cm	kg	19%
	4010.24	0	- - Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	kg	19%
	4010.29		- - Other:		
	.10	3	- - - Identifiable for use solely or principally with motor vehicles	kg	23%
	.90	8	- - - Other	kg	19%”
41.04			By the substitutiton for subheading No. 4104.31 of the following:		
	“4104.31	3	- - Full grains and full grain splits	kg	18%”
44.03			By the substitution for subheading No. 4403.3 of the following:		
	“4403.4		- Other, of tropical wood, specified in subheading Note 1 to this Chapter:		
44.03	4403.41	6	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	4403.49	7	- - Other	m³	free"
44.07			By the substitution for subheading No. 4407.2 of the following:		
	"4407.2		- Of tropical wood speci- fied in Subheading Note 1 to this Chapter:		
	4407.24	0	- - Virola, Mahogany (<u>Swietenia spp.</u>), Imbuia and Balsa	m³	free
	4407.25		- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
	.10	4	- - - Sawn or chipped lengthwise, sliced or peeled, but not further prepared	m³	free
	.90	2	- - - Other	m³	16%
44.07	4407.26		- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alun:		
	.10	0	- - - Sawn or chipped lengthwise, sliced or peeled, but not further prepared	m³	free
	.90	9	- - - Other	m³	16%
	4407.29		- - Other:		
	.10	6	- - - Okoume, Obeche, Sapelli, Sipo, Acojou d' Afrique, Makore, Iroko, Tiama, Mansonia, Illomba, Dibetou, Limba and Azobe	m³	free
	.20	7	- - - Other, sawn or chipped lengthwise, sliced or peeled, but not further prepared	m³	free
	.90	8	- - - Other	m³	16%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
44.08			By the substitution for subheading No. 4408.20 of the following:		
	4408.3		- Of tropical wood specified in subheading Note 1 to this Chapter:		
	4408.31	8	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	free
	4408.39	0	- - Other	kg	free
44.10			By the substitution for subheading No. 4410.10 of the following:		
	4410.1		- Of wood:		
	4410.11	4	- - Waferboard, including oriented strand board	kg	19%
	4410.19	5	- - Other	kg	19%
44.12			By the substitution for heading No. 44.12 of the following:		
44.12			Polywood, veneered panels and similar laminated wood:		
	4412.1		- Polywood consisting solely or sheets of wood, each ply not exceeding 6 mm thickness:		
	4412.13	4	- - With at least one outer ply of tropical wood specified in Subheading Note 1. to this Chapter	m ³	14%
44.12	4412.14	0	- - Other, with at least one outer ply of non-coniferous wood	m ³	14%
	4412.19	2	- - Other	m ³	14%
	4412.2		- Other, with at least one outer ply of non-coniferous wood:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	4412.22	2	- - With at least one ply of tropical wood specified in subheading Note 1 to this Chapter	m ³	14%
	4412.23	9	- - Other, containing at least one layer of particle board	m ³	14%
	4412.29	7	- - Other	m ³	14%
	4412.9		- Other:	m ³	14%
	4412.92	4	- - With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	kg	14%
	4412.93	0	- - Other, containing at least one layer of particle board	kg	14%
	4412.99	9	- - Other	kg	14%''
44.15			By the substitution for heading No. 44.15 of the following:		
	"44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:		
	4415.10	6	- Cases, boxes, crates, drums and similar packings: cable-drums	u	18%
	4415.20		- Pallets, box pallets and other load boards; pallet collars:		
	.10	8	- - Pallet, box pallets and other load boards	u	18%
	.20	5	- - Pallet collars	u	20%''
47.06			By the insertion after subheading No. 4706.10 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	"4706.20	7	- Pulps of fibres derived from recovered (waste and scrap) paper of paperboard	kg	free"
47.07			By the substitution for the heading of heading No. 47.07 of the following: "Recovered (waste and scrap) paper or paperboard:"		
48.01			By the substitution for heading No. 48.01 of the following:		
"48.01	4801.00		Newsprint, in rolls or sheets:		
	4801.00.10	9	- Consisting of fibres obtained essentially by a chemi-mechanical process, of a mass of 40 g/m ² or of more but not exceeding 150 g/m ²	kg	10%
	.20	6	- Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical process, of a mass of 57 g/m ² or more but not exceeding 65 g/m ²	kg	10%
	.90	7	- Other	kg	free"
48.03			By the substitution for heading No. 48.03 of the following:		
"48.03	4803.00	9	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed,	kg	10%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			perforated, surface- coloured, surface- decorated or printed, in rolls or sheets		
48.05			By the substitution for the heading to heading No. 48.05 of the following: "Other uncoated paper and paperboard, in rolls or sheets; not further worked or processed than as specified in Note 2 to this Chapter:		
48.07			By the substitution for subheading No. 4807.9 of the following:		
	"4807.90	4	- Other	kg	10%"
48.08			By the substitution for the heading of heading No. 48.08 of the following: "Paper and paperboard, corrugated (with or without glued flat sur- face sheets), creaped, crinkled, embossed or perforated, in rolls or sheets (excluding that of heading No. 48.03):"		
48.09			By the substitution for the heading of heading No. 48.09 of the following: "Carbon paper, self- copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or: not printed, in rolls or sheets:"		
48.11			By the substitution for the heading of heading No. 48.11 of the follo- wing:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			"Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets (excluding goods of heading No. 48.03, 48.09 or 48.10):"		
48.18			By the substitution for the heading of heading No. 48.18 of the following: "Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:"		
48.23			By the deletion of subheading No. 4823.30 By the substitution for subheading No. 4823.90.05 of the following:		
	".07	2	- - - Cards for use with Jacquard or similar textile machines	kg	free"
52.05			By the substitution for subheading No. 5205.25 of the following:		
	"5205.26	0	- - Measuring less than 125 decitex but not less than 106,38 decitex	kg	30% with a maximum of 700u/kg

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
					or 297u/ kg
	5205.27	7	- - Measuring less than 106,38 decitex but not less than 83.33 decitex	kg	30% with a maximum of 700u/kg or 297u/kg
	5205.28	3	- - Measuring less than 83,33 decitex	kg	30% with a maximum of 700u/kg or 297u/kg"
			By the substitution for subheading No. 5205.45 of the following:		
	"5205.46	9	- - Measuring per single yarn less than 125 decitex but not less than 106,38 decitex	kg	30% with a maximum of 700u/kg or 297u/kg
52.05	5205.47	6	- - Measuring per single yarn less than 106,38 decitex but not less than 83,33 decitex	kg	30% with a maximum of 700u/kg or 297u/kg
	5205.48	2	- - Measuring per single yarn less than 83,33 decitex	kg	30% with a maximum of 700u/kg or 297u/kg
54.07			By the substitution for subheading No. 5407.60 of the following:		
	"5407.6		- Other woven fabrics containing 85 per cent or more by mass of polyester filaments:		
	5407.61		- - Containing 85 per cent or more by mass of non-textured polyester filaments:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.25	3	Crepe fabrics and seersucker fab- rics, not contain- ing textured filaments	kg mum of	42% with a maxi- 1 000u/kg or 612u/ kg
54.07	.40	7	- - - Other fabrics con- taining combed wool or other com- bed animal hair, of a mass of 142 g/m ² or more		42% with maximum of 2 020u/ kg or 1 242u/kg
	.45	8	- - - fabrics printed with scarf de- signs	kg	42% with a maxi- mum of 1 000u/kg or 612u/kg
	.50	4	- - - Other, of a mass not exceeding 50 g/m ²	kg	41% with a maximum of 2 690u/kg or 1 647u/ kg
	.55	5	- - - Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²		42% with a maximum of 2 570u/kg or 1 575u/ kg
	.60	1	- - - Other, of a mass exceeding 80 g/m ² but not ex- ceeding 100 g/m ²	kg	42% with a maximum of 2 305u/kg or 1 413u/ kg
	.65	2	- - - Other, of a mass 100 g/m ² but not exceeding 120 g/m ²	kg	42% with a maximum of 1 830u/kg or 1 121u/ kg
54.07	.70	9	- - - Other, of a mass exceeding 120 g/m ² but not ex- ceeding 160 g/m ²	kg	42% with a maximum of 1 555u/kg or 954u/ kg
	.75	4	- - - Other, of a mass exceeding 160 g/m but not exceeding 200 g/m ²	kg kg	42% with a maxium of 1 280u/kg or 738u/kg

HEADING	SUB- HEADING	C. D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.80	6	- - - Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	42% with a maximum of 1 040u/kg or 635u/kg
	.90	3	- - - Other	kg	42% with a maximum of 890u/kg or 545u/kg
	5407.69		- - Other:		
	.25	4	- - - Crepe fabrics and seersucker fabrics, not containing textured filaments	kg	42% with a maximum of 1 000u/kg or 612u/kg
	.30	0	- - - Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	42% with a maximum of 2 020u/kg or 1 242u/
54.07	.35	1	- - - Printed fabrics printed with scarf designs	kg	42% with a maximum of 1 000u/kg or 612u/kg
	.37	8	- - - Other, of a mass not exceeding 50 g/m ² , unbleached, bleached or dyed	kg	42% with a maximum of 2 690u/kg or 1 647u/kg
	.40	8	- - - Other, of a mass not exceeding 50 g/m ²	kg	42% with a maximum of 3 840u/kg or 2 349u/kg
	.43	2	- - - Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ² , unbleached, bleached or dyed	kg	42% with a maximum of 2 570u/kg or 1 575u/kg
	.45	9	- - - Other, of a mass exceeding 50 g/m ² but not 80 g/m ²	kg	42% with a maximum of 2 960u/kg or 1 814u/kg

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.47	5	- - - Other, of a mass exceeding 80 g/m ² but not exceeding 100g/m ² , unbleached, bleached or dyed	kg	42% with a maximum of 2 305u/kg or 1 413u/kg
54.07	.50	5	- - - Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	42% with a maximum of 2 350u/kg or 1 440u/kg
	.53	2	- - - Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ² , unbleached bleached or dyed	kg	42% with a maximum of 1 830u/kg or 1 121u/kg
	.55	6	- - - Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	42% with a maximum of 2 020u/kg or 1 242u/kg
	.57	2	- - - Other, of a mass exceeding 120 g/m ² , but not exceeding 160 g/m ² , unbleached or dyed	kg	42% with a maximum of 1 555u/kg or 954u/kg
	.60	2	- - - Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	42% with a maximum of 1 660u/kg or 1 017u/kg
54.07	.63	7	- - - Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ² , unbleached, bleached, or dyed	kg	42% with a maximum of 1 280u/kg or 783u/kg
	.65	3	- - - Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	42% with a maximum of 1 300u/kg or 797u/kg
	.67	1	- - - Other, of a mass exceeding 200 g/m ² exceeding 240	kg	42% with a maximum of 1 040u/kg or 635u/kg

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			g/m ² , unbleached, bleached or dyed		
	.70	2	- - - Other, of a mass exceeding 200 g/m ² but not excee- ding 240 g/m ²	kg	42% with a maximum of 1 150u/kg or 702u/kg
	.75	0	- - - Other, unbleached, bleached or dyed	kg	42% with a maximum of 890u/kg or 545u/kg
	.90	4	- - - Other	kg	42% with a maximum of 1 100u/kg
56.03			By the substitution for heading No. 56.03 of the following:		
"56.03			Non-wovens, whether or not impregnated, coated, covered or laminated:		
	5603.1		- Of man-made filaments:		
	5603.11		- - Of a mass not ex- ceeding 25 g/m ² :		
	.10	1	- - - Impregnated, coa- ted, covered or laminated with plastics	kg	20%
	.90	8	- - - Other	kg	10%
	5603.12		- - Of a mass excee- ding 25 g/m ² but not excee- ding 70 g/m ² :		
	.10	8	- - - Impregnated coa- ted, covered or laminated with plastics	kg	20%
	.90	6	- - - Other	kg	10%
56.03	5603.13		- - Of a mass ex- ceeding 70 g/m ² but not exceeding 150 g/m ² :		
	.10	4	Impregnated, coated, covered or laminated with plastics	kg	20%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	2	- - - Other	kg	10%
	5603.14		- - Of a mass exceeding 150 g/m ² :		
	.10	0	- - - Impregnated, coa- ted, covered or laminated with plastics	kg	20%
	.90	9	- - - Other	kg	10%
	5603.9		- Other:		
	5603.91		- - Of a mass not excee- ding 25 g/m ² :		
	.10	8	- - - Impregnated, coa- ted, covered or laminated with plastics	kg	20%
	.90	6	- - - Other	kg	10%
56.03	5603.92		- - Of a mass excee- ding 25 g/m ² but not exceeding 70 g/m ² :		
	.10	4	- - - Impregnated, coa- ted, covered or laminated with plastics	kg	20%
	.90	2	- - - Other	kg	10%
	5603.93		Of a mass exceeding 70 g/m ² but not exceeding 150 g/m ² :		
	.10	0	- - - Impregnated, coated, covered or laminated with plastics	kg	20%
	.90	9	- - - Other	kg	10%
	5603.94		- - Of a mass excee- ding 150 g/m ² :		
	.10	7	- - - Impregnated, coated, covered or laminated with plastics	kg	20%
	.90	5	- - - Other	kg	10%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
58.04			By the substitution for the heading of heading No. 58.04 of the following: "Tulle and other net fabrics, (exclud- ing woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs (excluding fabrics of heading No. 60.02):"		
59.10			By the substitution for the heading of heading No. 59.10 of the following: "Transmission or con- veyor belts or belting, of textile material, whether or not impreg- nated, coated, covered or laminated with pla- stics, or reinforced with metal or other material:"		
59.11			By the substitution for subheading No. 5911.10 of the following:		
59.11	"5911.10		- Textile fabrics, felt and felt lined woven fabrics, coated, covered or la- minated with rubber, leather or other mate- rial, of a kind used for card clothing and similar fabrics of a kind used for other technical purposes, including narrow fab- rics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams):		
	.10 6		- - Narrow fabrics, made of velvet impregnated with rubber, for cover- ing weaving spind- les (weaving beams)	kg	42%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	4	-- Other	kg	free"
	61.16		By the substitution for subheading No. 6116.10 of the following:		
	"6116.10	0	- Impregnated, coated or covered with plastics or rubber	kg	30%"
63.05			By the substitution for subheading No. 6305.3 of the following:		
	"6305.3		- Of man-made textile materials:		
	6305.32		-- Flexible interme- diate bulk contain- ers:		
	.10	7	--- Knitted or cro- cheted	kg	20%
	.90	5	--- Other	kg	25%
63.05	6305.33		-- Other, of poly- ethylene or poly- propylene strip or the like:		
	.10	3	--- Knitted or cro- cheted	kg	20%
	.90	1	--- Other	kg	25%
	6305.39		-- Other:		
	.10	1	--- Knitted or cro- cheted	kg	20%
	.90	5	--- Other	kg	25%
64.02			By the substitution for subheading No. 6402.11 of the following:		
	"6402.12		-- Ski-boots, cross- country ski foot- wear and snowboard boots:		
	.10	9	--- Ski-boots and cross-country ski footwear	2u	30%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	6	- - - Snowboard boots	2u	55%”
64.03			By the substitution for subheading No. 6403.11 of the following:		
	“6403.12		- - Ski-boots, cross- country ski foot- wear and snow- board boots:		
	.10	2	- - - Ski-boots and cross-country ski footwear	2u	30%
64.03	.20	1	- - - Snowboard boots which incorpo= rate textile material in the external surface area of the upper (excluding the tongue)	2u	55%
	.90	0	- - - Other	2u	30%”
68.10			By the deletion of sub- heading No. 6810.20.		
68.15			By the substitution for the heading of heading No. 68.15 of the follo- wing:		
			“Articles of stone or of other mineral sub- stances (including carbon fibres, arti- cles of carbon fib- res and articles of peat), not elsewhere specified or included:”		
69.03			By the substitution for subheading No. 6903.10 of the following:		
	“6903.10	1	- Containing by mass more than 50 per cent of graphite or other carbon or of a mixture of these products	kg	free”
69.09			By the insertion after subheading No. 6909.11 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	6909.12	6	-- Articles having a hardness equivalent to 9 or more on the mohs scale	kg	free"
70.03			By the substitution for the heading of heading No. 70.03 of the following: "Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:"		
			By the substitution for subheading No. 7003.11 of the following:		
	"7003.12		-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
	.10	3	--- Optical glass	m ²	free
	.80	4	--- Having non-reflecting layer	m ²	18%
	.90	1	--- Other	m ²	10%
70.04			By the substitution for subheading No. 7004.10 of the following:		
	"7004.20		- Glass coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer):		
	.10	9	-- Optical glass	m ²	free
	.80	2	-- Having a non-reflecting layer	m ²	18%
	.90	7	-- Other	m ²	10%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
70.05			By the substitution for heading of heading No. 70.05 of the following: "Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:"		
70.05			By the substitution for subheading No. 7005.10 of the following:		
	"7005.10		- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:		
	.10	8	- - Optical glass	m²	free
	.80	9	- - Having a non-reflecting layer	m²	18%
	.90	6	- - Other	m²	10%"
70.10			By the substitution for subheading No. 7010.90 of the following:		
	"7010.20	6	- Stoppers, lids and other closures	kg	5%
	7010.9		- Other, of a capacity:		
	7010.91		- - Exceeding 1 l:		
	.10	5	- - - Syphon vases	kg	5%
	.20	2	- - - Beer and mineral water type bottles	kg	22%
	.30	1	- - - Preserving jars	kg	5%
	.90	3	- - - Other	kg	14%
70.10	7010.92		- - Exceeding 0,33l but not exceeding 1 l:		
	.10	1	- - - Syphon vases	kg	5%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	9	- - - Beer and mineral water type bottles, of a capacity not exceeding 800 ml	kg	10%
	.30	6	- - - Beer and mineral water type bottles, of a capacity exceeding 800 ml	kg	22%
	.40	3	- - - Preserving jars	kg	5%
	.90	9	- - - Other	kg	14%
	7010.93		- - Exceeding 0,15 l but not exceeding 0,33 l:		
	.10	8	- - - Syphon vases	kg	5%
	.15	9	- - - Beer and mineral water type bottles	kg	10%
	.20	5	- - - Preserving jars	kg	5%
	.90	6	- - - Other	kg	14%
70.10	7010.94		- - Not exceeding 0,15 l:		
	.10	4	- - - Syphon vases	kg	5%
	.15	5	- - - Beer and mineral water type bottles	kg	10%
	.20	1	- - - Preserving jars	kg	5%
	.30	9	- - - Other, tubular, of a capacity not exceeding 35 ml	kg	22%
	.90	2	- - - Other	kg	14%”
70.19			By the substitution for heading No. 70.19 of the following:		
“70.19			Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):		
	7019.1		- Slivers, rovings, yarn and chopped strands:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	7019.11	4	- - Chopped strands, of a length not exceeding 50 mm	kg	19%
70.19	7019.12		- - Rovings:		
	.10	8	- - - Coloured through- out the mass	kg	free
	.90	6	- - - Other	kg	19%
	7019.19		- - Other:		
	.10	2	- - - Yarn	kg	free
	.90	0	- - - Other	kg	19%
	7019.3		- Thin sheets (voiles), webs, mats, mattresses, boards and similar non- woven products:		
	7019.31	3	- - Mats	kg	19%
	7019.32	9	- - Thin sheets (voilet)	kg	19%
	7019.39	4	- - Other	kg	19%
	7019.40		- - Woven fabrics of rovings:		
	.10	9	- - - Fabrics woven from multifilament rovings	kg	19%
	.20	6	- - - Other, coated with plastics	kg	10%
	.90	7	- - - Other	kg	5%
	7019.5		- Other woven fabrics:		
70.19	7019.51		- - Of a width not ex- ceeding 30 cm:		
	.10	8	- - - Coated with plastics	kg	10%
	.90	8	- - - Other	kg	5%
	7019.52		- - Of a width exceed- ing 30 cm, plain weave, weighing less than 250g/m ² , of filaments measuring per single yarn not more than 135 tex:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	6	- - - Coated with plastics	kg	10%
	.90	4	- - - Other	kg	5%
	7019.59		- - Other:		
	.10	0	- - - Coated with plastics	kg	10%
	.90	9	- - - Other	kg	5%
	7019.90		- Other:		
	.30	6	- - Filter bags; prepa- red electrical in- sulating tape, coated or impregnated	kg	free
	.90	4	- - Other	kg	19%”
71.01			By the substitution for heading No. 71.01 of the following:		
“71.01			Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport:		
	7101.10		- Natural pearls:		
	.10	5	- - Graded or tempora- rily strung for convenience of transport	kg	20%
	.90	3	- - Other	kg	free
	7101.2		- Cultured pearls:		
	7101.21		- - Unworked:		
	.10	6	- - - Graded or tempo- rarily strung for convenience of transport	kg	20%
	.90	4	- - - Other	kg	free
71.01	7101.22		- - Worked:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	2	- - - Graded or temporarily strung for convenience of transport	kg	20%
	.90	0	- - - Other	kg	free"
71.12			By the substitution for heading No. 71.12 of the following:		
"71.12			Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal:		
	7112.10	4	- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	free
	7112.20	9	- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	free
71.12	7112.90		- Other:		
	.10	8	- - Of plastics containing silver compounds	kg	15%
	.90	6	- - Other	kg	free"
72.01			By the substitution for subheadings Nos. 7201.30 and 7201.40 of the following:		
	"7201.50	8	- Alloy pig iron; spiegeleisen	kg	5%"
72.08, 72.09 72.10 and 72.11			By the substitution for headings Nos. 72.08, 72.09, 72.10 and 72.11 of the following		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"72.08			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot- rolled, not clad, plated or coated:		
	7208.10	5	- In coils, not fur- ther worked than hot-rolled, with patterns in relief	kg	5%
72.08	7208.2		- Other, in coils, not further worked than hot-rolled, pickled:		
	7208.25	1	- - Of a thickness of 4,75 mm or more	kg	5%
	7208.26	8	- - Of a thickness of 3 mm or more but less than 4,75 mm	kg	5%
	7208.27	4	- - Of a thickness of less than 3 mm	kg	5%
	7208.3		- Other, in coils, not further worked than hot-rolled:		
	7208.36	2	- - Of a thickness ex- ceeding 10 mm	kg	5%
	7208.37	9	- - Of a thickness of 4,75 mm or more but not exceeding 10 mm	kg	5%
	7208.38	5	- - Of a thickness of 3 mm or more but less than 4,75 mm	kg	5%
	7208.39	1	- - Of a thickness of less than 3 mm	kg	5%
	7208.40	9	- Not in coils, not further worked than hot-rolled, with patterns in relief	kg	5%
72.08	7208.5		- Other, not in coils, not further worked than hot-rolled:		
	7208.51	8	- - Of a thickness ex- ceeding 10 mm	kg	5%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	7208.52	6	- - Of a thickness of 4,75 mm or more but not exceeding 10 mm	kg	5%
	7208.53	2	- - Of a thickness of 3 mm or more but less than 4,75 mm	kg	5%
	7208.54	9	- - Of a thickness of less than 3 mm	kg	5%
	7208.90	1	- - Other	kg	5%
72.09			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated:		
72.09.1			- In coils, not further worked than cold-rolled (cold-reduced):		
72.09	7209.15	0	- - Of a thickness of 3 mm or more	kg	5%
	7209.16	7	- - Of a thickness exceeding 1 mm but less than 3 mm	kg	5%
	7209.17	3	- - Of a thickness of 0,5 mm or more but not exceeding 1 mm	kg	5%
	7209.18	7	- - Of a thickness of less than 0,5 mm	kg	5%
	7209.2		- Not in coils, not further worked than cold-rolled (cold-reduced):		
	7209.25	5	- - Of a thickness of 3 mm or more	kg	5%
	7209.26	1	- - Of a thickness of exceeding 1 mm but less than 3 mm	kg	5%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
72.10	7209.27	8	- - Of a thickness 0,5 mm or more but not exceeding 1 mm	kg	5%
	7209.28	4	- - Of a thickness of less than 0,5 mm	kg	5%
	7209.90	5	- Other	kg	5%
			Flat-rolled products iron or non alloy steel, of a width of 600 mm or more, clad, plated or coated:		
	7210.1		- Plated or coated with tin:		
	7210.11	5	- - Of a thickness of 0,5 mm or more	kg	free
	7210.12	1	- - Of a thickness of less than 0,5 mm	kg	5%
	7210.20	3	- Plated or coated with lead, inclu- ding terne-plate	kg	free
	7210.30	8	- Electrolytically plated or coated with zinc	kg	5%
	7210.4		- Otherwise plated or coated with zinc:		
	7210.41	9	- - Corrugated	kg	5%
	7210.49	0	- - Other	kg	5%
	7210.50	7	- Plated or coated with chromium oxides or with chromium and chro- mium oxides	kg	5%
	7210.6		- Plated or coated with aluminium:		
72.10	7210.61	8	- - Plated or coated with aluminium- zinc alloys	kg	free
	7210.69	9	- - Other	kg	free
	7210.70	6	- - Painted, varnished	kg	5%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	7210.90	5	or coated with plastics - - Other	kg	5%
72.11			Flat-rolled products of iron or non-alloy steel, of a width less than 600 mm, not clad, plated or coated:		
	7211.1		- Not further worked than hot-rolled:		
	7211.13	1	- - Rolled on four faces or in a closed box pass, of a width ex- ceeding 150 mm and of thick- ness of not less than 4 mm, without patterns in relief	kg	5%
coils and					not in
72.11	7211.14	8	- - Other, of a thick- ness of 4,75 mm or more	kg	5%
	7211.19	1	- - Other	kg	5%
	7211.2		- Not further worked than cold-rolled (cold-reduced):		
	7211.23	6	- - Containing by mass less than 0,25 per cent of carbon	kg	5%
	7211.29	4	- - Other	kg	5%
	7211.90	9	- Other	kg	5%"
72.12			By the substitution for subheadings Nos. 7212.21 and 7212.29 of the following:		
	"7212.20	0	- Electrolytically plated or coated with zinc	kg	5%"
72.13, 72.14 and 72.15			By the substitution for headings Nos. 72.13, 72.14 and 72.15 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
72.13			Bars and rods, hot-rolled, in irregular wound coils, of iron or non-alloy steel:		
	7213.10	3	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	5%
	7213.20	4	- Other, of free-cutting steel	kg	5%
	7213.9		- Other:		
	7213.91	2	- - Of circular cross-section measuring less than 14 mm in diameter	kg	5%
	7213.99	3	- - Other	kg	5%
72.14			Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:		
72.14	7214.10		-Forged:		
	.10	0	- - With a cross-section in the shape of "flattened circles" or "modified rectangles" as defined in Note 1 (m) to this Chapter	kg	5%
	.90	9	- - Other	kg	10%
	7214.20	8	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	kg	5%
	7214.30	2	- Or free-cutting steel	kg	5%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	7214.9		- Other:		
	7214.91	6	- - Of rectangular (ex- cluding square) cross-section	kg	5%
	7214.99	7	- - Other	kg	5%
72.15			Other bars and rods of iron or non-alloy steel:		
	7215.10	7	- Of free-cutting steel, not further worked than cold- formed or cold- finished	kg	5%
	7215.50	5	- Other, not further worked than cold- formed or cold-fini- shed	kg	5%
	7215.90	3	- Other	kg	5%''
72.16			By the substitution for subheadings Nos. 7216.60 and 7216.90 of the following:		
	7216.6		- Angles, shapes and sections, not further worked than cold-for- med or cold-finished:		
	7216.67	8	- - Obtained from flat- rolled products	kg	5%
	7216.69	0	- - Other	kg	5%
72.16	7216.9		- Other:		
	7216.91	3	- - Cold-formed or cold-finished from flat-rolled products	kg	5%
	7216.99	4	- - Other	kg	5%''
72.17			By the substitution for heading No. 72.17 of the following:		
72.17			Wire of iron or non alloy steel:		
	7217.10	4	- Not plated or coated, whether or not poli- shed	kg	5%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
72.18	7217.20	9	- Plated or coated with zinc	kg	5%
	7217.30	3	- Plated or coated with other base metals	kg	5%
	7217.90	0	- Other	kg	5%
			By the substitution for subheading No. 7218.90 of the following:		
	"7218.9		- Other:		
	7218.91	0	- - Of rectangular (excluding square) cross-section	kg	18%
	7218.99		- - Other:		
	.10	9	- - - Of square cross-section, the width measuring less than twice the thickness	kg	18%
	.20	6	- - - Other, roughly shaped by forging	kg	10%
	.90	7	- - - Other	kg	18%"
72.22			By the substitution for subheading No. 7222.10. of the following:		
	"7222.1		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
	7222.11	5	- - Of circular cross-section	kg	free
	7222.19	6	- - Other	kg	free"
72.25 and 72.26			By the substitution for headings Nos. 72.25 and 72.26 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"72.25			Flat-rolled products of other alloy steel of a width of 600 mm or more:		
	7225.1		- Of silicon-electri- cal steel:		
	7225.11	6	- - Grain-oriented	kg	free
	7225.19	7	- - Other	kg	free
72.25	7225.20	4	- Of high speed steel	kg	free
	7225.30	9	- Other, not further worked than hot- rolled, in coils:	kg	5%
	7225.40		- Other, not further worked than hot- rolled, not in coils:		
	.10	0	Of a thickness of less than 3 mm	kg	14%
	.90	9	- - Other	kg	5%
	7225.50	8	- Other, not further worked than cold- rolled (cold-reduced)	kg	5%
	7225.9		- Other:		
	7225.91	2	- - Electrolytically plated or coated with zinc	kg	5%
	7225.92	9	- - Otherwise plated or coated with Zinc	kg	5%
	7225.99		- - Other:		
	.10	0	- - - Plated, coated or clad with lead or alumi- nium	kg	free
	.90	9	- - - Other	kg	5%
72.26			Flat-rolled products of other alloy steel, of a width of less than 600 mm:		
	7226.1		- Of silicon-electrical steel:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY.
	7226.11	0	- - Grain-Oriented	kg	free
	7226.19	0	- - Other	kg	free
	7226.20	8	- Of high speed steel	kg	free
	7226.9		- Other:		
	7226.91	6	- - Not further worked than hot-rolled	kg	5%
	7226.92	2	- - Not further worked than cold-rolled (cold-reduced)	kg	5%
	7226.93	9	- - Electrolytically plated or coated with zinc	kg	5%
	7226.94	5	- - Otherwise plated or coated with zinc	kg	5%
	7226.99		- - Other:		
	.07	4	- - - Plated coated or clad with lead or aluminium	kg	free
	.90	2	- - - Other	kg	5%
72.28			By the substitution for subheadings Nos. 7228.10, 7228.20, 7228.30 and 7228.40 of the following:		
	"7228.10		- Bars and rods, of high speed steel:		
	.10	8	- - With a cross-section in the shape of "flattened circles" or "modified rec- tangles" as defined Note 1(m) to this Chapter (excluding forged)	kg	5%
	.20	5	- - Forged (excluding those with a cross- section in the shape of "flattened cir- cles" or "modified rectangles" as defined in Note 1(m) to this Chapter)	kg	10%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	6	- - Other	kg	5%
72.28	7228.20		- Bars and rods, of silico-manganese steel:		
	.10	2	- - With a cross-section in the shape of "flattened circles" or "modified recta- ngles" as defined in Note 1(m) to this Chapter (excluding forged and steel for welding electrodes)	kg	5%
	.20	8	- - Forged (excluding steel for welding electrodes and those with a cross-section in the shape of "flattened circles" or "modified rect- angles" as defined in Note 1(m) to this Chapter)	kg	10%
	.30	7	- - Other bars and rods, not further worked than hot-rolled, hot-drawn or extru- ded, of a circular cross-section measu- ring less than 14 mm in diameter, for the manufacture of welding electrodes	kg	5%
72.28	.40	4	- - Other bars and rods, not further worked than hot-rolled, hot-drawn or extru- ded, of lead-bearing free-cutting steel, not in coils, for the manufacture of welding electrodes	kg	5%
	.50	1	- - Other bars and rods, not further worked than hot-rolled, hot-drawn or extru- ded, for the manu- facture of welding electrodes	kg	10%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.60	9	- - Other bars and rods, not further worked than forged, for the manufacture of welding electrodes	kg	18%
	.90	0	- - Other	kg	5%
	7228.30		- Other bars and rods, not further worked than hot-rolled, hot-drawn or extru- ded:		
	.10	7	- - Of circular cross- section measuring less than 14 mm in the diameter	kg	5%
72.28	.20	4	- - Other, of lead- bearing free cutting steel, not in coils	kg	5%
	.30	1	- - With a cross-section in the shape of "flattened circles" or "modified rect- angles" as defined in Note 1(m) to this Chapter	kg	5%
	.90	5	- - Other	kg	10%
	7228.40		- Other bars and rods, not further worked than forged:		
	.10	1	- - With a cross-section in the shape of "flattened circles" or "modified rect- angles" as defined in Note 1(m) to this Chapter	kg	5%
	.90	5	- - Other	kg	18%
73.04			By the substitution for subheading No. 7304.20 of the following:		
	"7304.2		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
73.04	7304.21		- - Drill pipe:		
	.10	0	- - - Of stainless steel	kg	10%
	.20	8	- - - Of a wall thick- ness exceeding 25 mm or an out- side cross-sec- tional dimension exceeding 170 mm (excluding those of stainless steel)	kg	10%
	.90	9	- - - Other	kg	14%
	7304.29		- - Other:		
	.10	1	- - - Of stainless steel	kg	10%
	.20	9	- - - Of a wall thick- ness exceeding 25 mm or an out- side cross-section- al dimension ex- ceeding 170 mm (excluding those of stainless steel)	kg	10%
	.90	6	- - - Other	kg	14%
73.05			By the substitution for the heading to heading No. 73.05 of the follo- wing: "Other tubes and pipes (for example, welded, riveted or similarly closed), having cir- cular cross-sections, the external diameter of which exceeds 406,4 mm, or iron or steel:"		
73.14			By the substitution for heading No. 73.14 of the following:		
"73.14			Cloth (including end- less bands), grill, netting and fencing, of iron or steel wire, expanded metal of iron or steel:		
	7314.1		- Woven cloth:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	7314.12		- - Endless bands for machinery, of stainless steel:		
	.10	5	- - - With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft	kg	15%
73.14	.20	2	- - - With more than 10 but not exceeding 80 apertures per cm in the weft	kg	23%
	.90	3	- - - Other	kg	free
	7314.13		- - Other endless bands for machinery:		
	.10	1	- - - With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft	kg	23%
	.90	8	- - - Other	kg	free
	7314.14		- - Other woven cloth, of stainless steel:		
	.10	8	- - - Insect screening, being woven wire with 5 or more but not exceeding 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm	kg	5%
73.14	.20	5	- - - With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (excluding insect screening)	kg	15%
	.30	2	- - - With more than 10 but not exceeding 80	kg	23%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			apertures per cm in the warp as well as in the weft		
	.90	6	- - - Other	kg	free
	7314.19		- - Other:		
	.20	7	- - - Insect screening, being woven wire materials with 5 or more but not exceeding 7 aper- tures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm	kg	5%
73.14	.40	1	- - - With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft	kg	23%
	.90	8	- - - Other	kg	free
	7314.20	1	- - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross- sectional dimen- sion of 3 mm or more and having a mesh size of 100 cm ² or more	kg	5%
	7314.3		- - Other grill, netting and fencing, welded at the intersection:		
	7314.31	0	- - - Plated or coated with zinc	kg	5%
	7314.39	1	- - - Other	kg	5%
	7314.4		- - Other cloth, grill, netting and fencing:		
	7314.41	5	- - - Plated or coated with zinc	kg	5%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	7314.42	1	- - - Coated with plastics	kg	5%
73.14	7314.49	6	- - - Other	kg	5%
	7314.50	3	- - Expanded metal	kg	10%''
74.14			By the substitution for heading No. 74.14 of the following:		
"74.14			Cloth (including endless bands), grill and nett- ing of copper wire; ex- panded metal of copper:		
	7414.20	1	- Cloth	kg	10%
	7414.90	3	- Other	kg	10%''
74.18			By the substitution for subheading No. 7418.10 of the following:		
	"7418.1		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
	7418.11	8	- - Pot scourers and scouring or polishing pads, gloves and the like	kg	20%
74.18	7418.19		- - Other:		
	.10	6	- - - Plated with pre- cious metal	kg	30%
	.90	4	- - - Other	kg	20%''
75.08			By the substitution for heading No. 75.08 of the following:		
"75.08			Other articles of nickel:		
	7508.10		- Cloth, grill and netting, of nickel wire:		
	.10	8	- - Woven cloth	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	6	- - Other	kg	19%
	7508.90		Other:		
	.10	4	- - Electro-plating anodes, including those produced by electrolysis	kg	free
	.20	1	- - Bolts and nuts; nails, washers, screws, rivets and similar fasteners	kg	3%
	.30	9	- - Connectors for optical fibres and optical fibre cables	kg	free
75.08	.90	2	- - Other	kg	19%''
76.15			By the substitution for subheading No. 7615.10 of the following:		
	7615.1		- Table, kitchen or other household articles and parts thereof; pot scourer and scouring or polishing pads, gloves and the like:		
	7615.11	0	- - Pot scourers and scouring or polishing pads, gloves and the like	kg	20%
	7615.19		- - Other:		
	.20	6	- - - Holloware for table or kitchen use (excluding buckets)	kg	30%
	.90	7	- - - Other	kg	20%''
76.16			By the substitution for subheading No. 7616.90 of the following:		
	7616.9		- Other:		
	7616.91	0	- Cloth , grill, net- ting and fencing, of aluminium wire	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	7616.99	1	- - Other	kg	free"
79.07			By the substitution for heading No. 79.07 of the following:		
"79.07	7907.00		Other articles of zinc:		
	7907.00.10	7	- Gutters, roof capping, skylight frames and other fabricated building components	kg	18%
	.20	4	- Woven fabrics of zinc wire	kg	free
	.30	1	- Bolts and nuts, nails, washers, screws, rivets and similar fasteners	kg	3%
	.40	9	- Connectors for optical fibre cables and optical fibre cables	kg	3%
	.90	5	- Other	kg	10%"
80.05			By the substitution for heading No. 80.05 of the following:		
"80.05	8005.00	4	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials, of a thickness (exclude any backing) not exceeding 0,2 mm; tin powders and flakes	kg	free"
82.02			By the substitution for subheading No. 8202.3 of the following:		
	"8202.3		- Circular saw blades (including slitting or slotting saw blades):		
	8202.31	7	- - With working part of steel	kg	free
	8202.39		- - Other, including parts:		
	.30	9	- - - With a working part of tungsten	kg	24%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			carbides and a diameter not ex- ceeding 600 mm		
	.90	3	- - - Other	kg	free"
82.07			By the substitution for subheading No. 8207.1 of the following:		
	"8207.1		- Rock drilling or earth boring tools:		
	8207.13		- - With working part of cermets:		
	.10	6	- - - Chisel blanks for rock drills	kg	free
	.20	3	- - - Bits of a kind used for raise boring	kg	free
	.30	0	- - - Other bits	kg	15%
	.90	4	- - - Other	kg	free
	8207.19		- - Other, including parts:		
	.10	4	- - - Parts of bits (excluding parts used for raise boring and other parts not in- corporating cermets)	kg	15%
	.90	2	- - - Other	kg	free"
82.09			By the substitution for the title of heading No. 82.09 of the following:		
			"Plates, sticks, tips and the like for tools, unmounted, of cermets:"		
82.11			By the substitution for subheading No. 8211.9 of the following:		
	"8211.9		- Other:		
	8211.91		- - Table knives having fixed blades:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	0	- - - Bread, carving and similar knives, not plated with precious metal	u	15%
	.90	9	- - - Other	u	28%
	8211.92		- - Other knives having fixed blades:		
	.10	7	- - - Identifiable for use solely or principally for agricultural purposes	u	free
82.11	.20	4	- - - Identifiable for use solely or principally by mechanics or artisans and knives for other industrial purposes	u	free
	.90	5	- - - Other	u	15%
	8211.93		- - Knives (excluding those having fixed blades):		
	.10	3	- - - Identifiable for use solely or principally for agricultural purposes	u	free
	.20	0	- - - Identifiable for use solely or principally by mechanics or artisans and knives for other industrial purposes	u	free
82.11	.30	8	- - - Other folding knives with one or more blades with a cutting edge of 25 mm or more but not exceeding 100 mm, not plated with precious metal	u	20%
	.90	1	- - - Other	u	15%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	8211.94		- - Blades:		
	.10	8	- - - For table knives (excluding bread, carving and similar knives)	kg	28%
	.90	8	- - - Other	kg	15%
	8211.95		- - Handles of base metal		
	.10	6	- - - For table knives having fixed blades, not plated with pre- cious metal	kg	15%
82.11	.20	3	- - - For table knives having fixed blades, plated with precious metal	kg	28%
	.30	0	- - - For other knives, whether or not plated with precious metal	kg	20%”
84.06			By the substitution for heading No. 84.06 of the following:		
“84.06			Steam turbines and other vapour turbines:		
	8406.10	0	- Turbines for marine propulsion	u	free
	8406.8		Other turbines:		
	8406.81	8	- - Of an output exceeding 40 MW	u	free
	8406.82	4	- - Of an ouput not exceeding 40 MW	u	free
	8406.90	6	- Parts	kg	free”
84.15			By the insertion after subheading No. 8415.10 of the following:		
	“8415.20	3	- Of a kind used for persons, in motor vehicles	u	free”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.21			By the substitution for subheading No. 8421.21 of the following:		
	"8421.21		- - For filtering or purifying water:		
	.10	5	- - - For use with swimming pools	u	10%
	.90	3	- - - Other	u	free"
84.22			By the substitution for the heading to heading No. 84.22 of the following:		
84.22			"Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing sealing or labelling bottles, cans, boxes bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages:"		
			By the substitution for subheadings Nos. 8422.30 and 8422.40 of the following:		
	"8422.30	0	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	u	free
84.22	8422.40	4	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.43			By the substitution for the heading of heading No. 84.43 of the following: "Printing machinery including ink-jet printing machines (excluding those of heading No. 84.71) machines for uses ancillary to printing:"		
	"8443.5		By the substitution for subheading No. 8443.50 of the following: - Other printing machinery:		
	8443.51	4	- - Ink-jet printing machines	u	free
	8443.59	5	- - Other	u	free"
84.56			By the substitution for subheading No. 8456.90 of the following:		
	"8456.9		- Other		
	8456.91	6	- - Fore dry-etching patterns on semiconductor materials	u	free
	8456.99	7	- - Other	u	free"
84.58			By the substitution for the heading to heading No. 84.58 of the following: "Lathes (including turning centres) for removing metal:"		
84.59			By the substitution for heading to heading No. 84.59 of the following: "Machine-tools (including way-type unit head machines) for drilling, boring, milling,		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			threading or tapping by removing metal (excluding lathes (including turning centres) of heading No. 84.58):”		
84.60			By the substitution for heading to heading No. 84.60 of the following: “Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cerments by means of grinding stones, abrasives or polishing products (excluding gear cutting, gear grinding or gear finishing machines of heading No. 84.61):”		
84.61			By the substitution for the heading to heading No. 84.61 of the following: “Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working metal by removing metal or cerments, not elsewhere specified or included:”		
84.63			By the substitution for the heading to heading No. 84.63 of the following: “Other machine-tools for working metal or cerments, without removing material:”		
84.67			By the substitution for the heading to heading No. 84.67 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			“Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor:”		
84.69, 84.70 and 84.71			By the substitution for headings Nos. 84.69, 84.70 and 84.71 of the following:		
“84.69			Typewriters (excluding printers of heading No. 84.71); word processing machines:		
	8469.1		- Automatic typewriters and word-processing machines:		
	8469.11	3	- - Word processing machines	u	free
	8469.12	3	- - Automatic typewriters	u	free
	8469.20	1	- Other typewriters, electric	u	free
	8469.30	6	- Other typewriters, non-electric	u	free
“84.70			Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash register:		
	8470.10	7	- Electronic calculators capable of operation without an external source of electric power and power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	8470	2	- Other electronic calculating machines:		
	8470.21	8	- - Incorporating a printing device	u	free
84.70	8470.29	9	- - Other	u	free
	8470.30	6	- Other calculating machines	u	free
	8470.40	0	- Accounting machines	u	free
	8470.50	5	- Cash registers	u	free
	8470.90	3	- Other	u	free
84.71			Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included		
	8471.10	0	- Analogue or hybrid automatic data processing machines	u	free
	8471.30	7	- Portable digital automatic data processing machines, of a mass not exceeding 10 kg, consisting of a least a central processing unit, a keyboard and a display	u	free
84.71	8471.4		- Other digital automatic data processing machines:		
	8471.41	0	- - Comprising in the same housing at least a central processing unit and input or output unit, whether or not combined	u	free
	8471.49	1	- - Other, presented in the form of systems	u	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	8471.50	9	- Digital processing units (excluding those of subheadings Nos. 8471.41 and 8471.49), whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	u	free
	8471.60	3	- Input or output units, whether or not containing storage units in the same housing	u	free
84.71	8471.70	8	- Storage units	u	free
	8471.80	2	- Other units of automatic data processing machines	u	free
	8471.90	7	- Other	u	free"
84.73			By the insertion after subheading No. 8473.40 of the following:		
	"8473.50	6	- Parts and accessories equally suitable for use with machines of two or more of the headings of Nos. 84.69 to 84.72	kg	free"
84.75			By the substitution for subheading No. 8475.20 of the following:		
	"8475.2		- Machines for manufacturing or hot working glass or glassware:		
	8475.21	6	- - Machines for making optical fibres and preforms thereof	u	free
	8475.29	7	- - Other	u	free"
84.76			By the substitution for heading No. 84.76 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"84.76			Automatic goods-vending machines (for example postage stamp, cigarette, food or beverage machines), including money changing machines:		
	8476.2		- Automatic beverage-vending machines:		
	8476.21	4	- - Incorporating heating or refrigerating devices	u	15%
	8476.29	0	- - Other	u	15%
	8476.8		- Other machines:		
	8476.81	7	- - Incorporating heating or refrigerating devices	u	15%
	8476.89	8	- - Other	u	15%
	8476.90	5	- Parts	kg	15%"
84.79			By the substitution for heading No. 8479.8 of the following:		
	"8479.50	8	- Industrial robots, not elsewhere specified or included	u	free
84.79	8479.60		- Evaporative air coolers:		
	.10	0	- - Air coolers, self-contained, with or without thermoelectric elements	u	18%
	.20	7	- - Air humidifiers or de-humidifiers which also cool air	u	5%
	.80	0	- - Other industrial	u	free
	.90	8	- - Other	u	18%
	8479.8		- Other machines and mechanical appliances:		
	8479.81		- - For treating metal, including electric wire coil-winders:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.30	8	- - - Industrial	u	free
	.90	3	- - - Other	u	18%
	8479.82	4	- - Mixing, kneading, crushing, grainding, screening, sifting, homogenising, emulsifying or stirring machines	u	free
84.79	8479.89		- - Other:		
	.05	5	- - - Presses	u	free
	.13	0	- - - Gas-operated cutting appliances	u	free
	.16	5	- - - Vertical drilling machines (excluding radial drilling machines), single spindle, power, operated, without a spindle centre hole or with a spindle centre hole with a diameter not exceeding 35 mm, not numerically controlled	u	free
	.23	8	- - Air humidifiers or dehumidifiers	u	5%
	.26	2	- - - Hot air distributors	u	5%
	.30	0	- - - Vacuum cleaners, with one or more electric motors of a total output not exceeding 1 000 W and a value for duty purposes not exceeding UA300	u	18%
84.79	.31	9	- - - Other vacuum cleaners, electrical	u	5%
	.33	5	- - - Floor polishers and scrubbers, electrical, non-domestic	u	18%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.36	4	- - - Agricultural fumigation chambers	u	free
	.39	4	- - - Line fishing machines, electric or hydraulic	u	free
	.43	2	- - - Other line fishing machines	u	18%
	.46	7	- - - Appliances for cleaning ships' hulls under water	u	free
	.49	1	- - - Valve actuators not incorporating electric motors	u	free
	.53	4	- - - Portable greasing appliances	u	18%
	.56	4	- - - Workshop machinery ordinarily used in a motor garage for manufacturing, testing or repair work	u	free
84.79	.59	9	- - - Electric vibrators for use with machinery or appliances	u	free
	.66	1	- - - Other industrial machinery or appliances	u	free
	.90	4	- - - Other	u	18%''
84.83			By the substitution for the heading to No. 84.83 of the following: "Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters, flywheels and pulleys,		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			including pulley blocks; clutches and shaft couplings (including universal joints):”		
84.83			By the substitution for the heading to subheading No. 8483.40 of the following: “- Gears and gearing (excluding toothed wheels, chain sprockets and other transmission elements presented separately): ball or roller screws; gear boxes and other speed changers, including torque convertors:”		
84.84			By the substitution for the heading to heading No. 84.84 of the following: “Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals:”		
84.84			By the insertion after subheading No. 8484.10 of the following:		
	“8484.20	9	- Mechanical seals	kg	free”
85.02			By the substitution for subheading No. 8502.30 of the following:		
	“8502.3		- Other generating sets		
	8502.31	2	- - Windpowered	u	free
	8502.39	3	- - Other	u	free”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"85.06			By the substitution for heading No. 85.06 of the following:		
"85.06			Primary cells and primary batteries:		
	8506.10		- Manganese dioxide:		
	.05	2	- - Cylindrical of an external volume exceeding 300 cm ³	u	10%
	.10	9	- - Other, of a height not exceeding 7 mm	u	free
	.25	7	- - Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	u	10%
85.06	.90	7	- - Other	u	28%
	8506.30		- Mercuric oxide		
	.05	1	- - Cylindrical, of an external volume exceeding 300 cm ³	u	10%
	.10	8	- - Other, of a height not exceeding 7 mm	u	free
	.25	6	- - Other, cylindrical (excluding those of a height not exceeding 7 mm), of diameter exceeding 19 mm	u	10%
	.90	6	- - Other	u	28%
	8506.40		- Silver oxide:		
	.05	6	- - Cylindrical, of an external volume exceeding 300 cm ³	u	10%
	.10	2	- - Other, of a height not exceeding 7 mm	u	free
	.25	0	- - Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	u	10%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	0	- - Other	u	28%
85.06	8506.50		- Lithium:		
	.05	0	- - Cylindrical, of an external volume exceeding 300 cm ³	u	10%
	.10	7	- - Other, of a height not exceeding 7 mm	u	free
	.25	5	- - Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	u	10%
	.90	5	- - Other	u	28%
	8506.60		- Air-zinc:		
	.05	5	- - Cylindrical, of an external volume exceeding 300 cm ³	u	10%
	.10	1	- - Other, of a height not exceeding 7 mm	u	free
	.25	5	- - Other, cylindrical (excluding those of a height not exceed- ing 7 mm) , of a diameter exceed- ing 19 mm	u	10%
	.90	4	- - Other	u	28%
85.06	8506.80		- Other:		
	.05	4	- - Cylindrical of an external volume exceeding 300 cm ³	u	10%
	.10	0	- - Other, of a height not exceeding 7 mm	u	free
	.25	9	- - Other, cylindrical (excluding those of a height not exceed- ing 7 mm), or a diameter exceeding 19 mm	u	10%
	.90	9	- - Other	u	28%
	8506.90	8	- parts	kg	10%''

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.10			By the substitution for heading No. 85.10 of the following:		
"85.10			Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:		
	8510.10	2	- Shavers	u	5%
	8510.20		- Hair clippers:		
	.10	4	- - Sheep shearing clippers	u	free
	.90	2	- - Other	u	15%
85.10	8510.30	0	- Hair removing appliances	u	30%
	8510.90		- Parts:		
	.10	6	- - Cutters for clippers for shearing animals	kg	free
	.20	3	- - Parts for shavers (excluding cutter blades and heads)	kg	5%
	.30	0	- - Parts for hair-removing appliances	kg	20%
	.90	4	- - Other	kg	15%"
85.15			By the substitution for the heading to heading No. 85.15 of the following: "Electric (including electrically heated gas) laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets:"		
85.17			By the substitution for heading No. 85.17 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"85.17			Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones:		
	8517.1		- Telephone sets; video-phones:		
	8517.11	4	- - Line telephone sets with cordless handsets	u	5%
	8517.19	5	- - Other	u	5%
	8517.2		Facsimile machines and teleprinters:		
	8517.21	9	- - Facsimile machines	u	5%
	8517.22	5	- - Teleprinters	u	5%
	8517.50	6	- Other apparatus, for carrier-current line systems or for digital line systems	u	5%
85.17	8517.80	4	- Other apparatus	u	5%
	8517.90	4	- Parts	kg	free"
85.19			By the substitution for subheading No. 8519.91 of the following:		
	"8519.92	4	- - Pocket-size u cassette-players	free	
	8519.93	0	- - Other, cassette-type	u	free"
85.20			By the substitution for subheading No. 8520.31 of the following:		
	"8520.32	7	- - Digital audio type	u	free
	8520.33	3	- - Other, cassette-type	u	free"
85.22			By the substitution for the heading to heading No. 85.22 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"85.22			Parts and accessories suitable for use solely or principally with the apparatus of head- ings Nos. 85.19 to 85.21:"		
85.23			By the insertion after subheading No. 8523.20 of the following:		
	"8523.30	5	- Cards incorporating a magnetic stripe	u	free"
85.24			By the substitution for heading No. 85.24 of the following:		
"85.24			Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records (excluding products of Chapter 37):		
	8524.10	9	- Gramophone records	u	free
	8524.3		- Discs for laser reading systems:		
	8524.31		- - For reproducing phenomena (exclud- ing sound or image):		
85.24	.10	2	- - - Recordings (ex- cluding computer and video games) identifiable for use with computers and similar machines for the processing of data	u	15%
	.90	0	- - - Other	u	18%
	8524.32		- - For reproducing sound only:		
	.10	9	- - - Recorded books as defined in Addi- tional Note 1 to Chapter 85	u	free
	.90	1	- - - Other	u	10%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	8524.39		- - - Other:		
	.10	3	- - - Recordings (exclud- ing computer and video games) identifiable for use with computers and similar machi- nes for the pro- cessing of data	u	15%
	.90	1	- - - Other	u	18%''
85.24	8524.40	3	- Magnetic tapes for reproducing phenomena (excluding sound or image)	u	free
	8524.5		- Other magnetic tapes:		
	8524.51	4	- - Of a width not ex- ceeding 4 mm	u	free
	8524.52	0	- - Of a width exceeding 4 mm but not exceed- ing 6,5 mm	u	free
	8524.53	7	- - Of a width exceeding 6,5 mm	u	free
	8524.60		- Cards incorporating a magnetic stripe:		
	.10	6	- - Recordings (exclud- ing computer and video games) identi- fiable for use with computers and similar machines for the processing of data	u	15%
	.90	8	- - Other	u	18%
	8524.9		- Other:		
85.24	8524.91		- - For reproducing phenomena (exclu- ding sound or image):		
	.10	4	- - - Recordings (ex- cluding computer and video games) identifiable for use with computers and similar machi-	u	15%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			nes for the proce- ssing of data		
	.90	8	- - - Other	u	18%
	8524.99		- - Other:		
	.10	0	- - - Matrices for the manufacture of records	u	free
	.20	8	- - - Recordings for teaching languages; religious record- ings being mainly a reproduction of speech	u	free
	.30	5	- - - Recordings (ex- cluding computer and video games) identifiable for use with computers and similar machines for the processing of data	u	15%
85.24	.90	9	Other	u	18%
85.25			By the substitution for the heading to heading No. 85.25 of the following: "Transmission apparatus for radio-telephony, radio-telegraphy, radio- broadcasting or tele- vision, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders:" By the insertion after subheading No. 8525.30 of the following:		
	"8525.40	7	- Still image video cameras and other video camera re- corders	u	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.27			By the substitution for subheading No. 8527.11 of the following:		
	"8527.12	3	- - Pocket-size radio cassette-players	u	25%
	8527.13	6	- - Other apparatus combined with sound recording or reproducing apparatus	u	25%"
85.28			By the substitution for heading No. 85.28 of the following:		
"85.28			Reception apparatus for television, whether or not incorporation radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors:		
	8528.1		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound recording or reproducing apparatus:		
85.28	8528.12		- - Colour:		
	.10	4	- - - With a screen size exceeding 3 m x 4 m	u	free
	.20	1	- - - Television receivers, not incorporating cathode ray tubes or other screens and not designed to incorporate cathode ray tubes or other screens	u	free
	.90	2	- - - Other	u	40%
	8528.13		- - Black and white or other monochrome:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	0	- - - With a screen size exceeding 3 m x 4 m	u	free
	.20	8	- - - Television receivers, not incorporating cathode ray tubes or other screens and not designed to <u>incor</u> - <u>proate</u> cathode ray tubes or other screens	u	free
	.90	9	- - - Other	u	40%
85.28	8528.2		- Video monitors:		
	8528.21		- - Colour:		
	.10	2	- - - With a screen size exceeding 3 m x 4 m	u	free
	.20	5	- - - With a screen size not exceeding 3 m x 4 m	u	40%
	8528.22	1	- - Black and White or other monochrome	u	free
	8528.30	3	- Video projectors	u	free"
85.37			By the substitution for the heading to heading No. 85.37 of the following: "Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus (excluding switching apparatus of heading No. 85.17):"		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.39			By the substitution for subheadings Nos. 8539.3 and 8539.40 of the following:		
	"8539.3		- Discharge lamps (excluding ultra-violet lamps):		
	"8539.31		- - Fluorescent, hot cathode:		
	.45	6	- - - Linear, of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	u	28%
	.90	1	- - - Other	u	15%
	8539.32		- - Mercury or sodium vapour lamps; metal halide lamps:		
	.45	2	- - - Fluorescent lamps, linear, of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 105 W	u	28%
85.39	.90	8	- - - Other	u	15%
	8539.39		- - Other:		
	.45	7	- - - Fluorescent lamps, linear, of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	u	28%
	.90	2	- - - Other	u	15%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	8539.4		- Ultra-violet or infra-red lamps; arc-lamps:		
	8539.41	0	- - Arc lamps	u	20%
	8539.49		- - Other:		
	.10	9	- - - Ultra-violet lamps	u	15%
	.20	6	- - - Infra-red lamps	u	20%''
85.40			By the substitution for subheadings Nos. 8540.30 and 8540.4 of the following;		
	"8540.40		- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm:		
	.10	1	- - For radio, radar and television	u	9%
	.90	6	- - Other	u	5%
	8540.50		- Data/graphic display tubes, black and white or other mono-chrome:		
	.10	9	- - For radio, radar and television	u	9%
	.90	7	- - Other	u	5%
	8540.60		- Other cathode-ray tubes:		
	.10	0	- - For radio, radar and television	u	9%
	.90	9	- - Other	u	5%
85.40	8540.7		- Microwave tubes (for example magnetrons, klystrons, travelling wave tubes, car-cinotrons) (excluding grid-controlled tubes):		
	8540.71	4	- - Magnetrons	u	5%
	8540.72	3	- - Klystrons	u	5%
	8540.79	8	- - Other	u	5%''

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.42 and 85.43			By the substitution for headings Nos. 85.42 and 85.43 of the following:		
"85.42			Electronic integrated circuits and micro-assemblies:		
	8542.1		- Monolithic digital integrated circuits:		
	8542.12	0	- - Cards incorporating an electronic integrated circuit ("smart" cards)	u	free
	8542.13	7	- - Metal oxide semi-conductors (MOS technology)	u	free
	8542.14	3	- - Circuits obtained by bipolar technology	u	free
85.42	8542.19	5	- - Other, including circuits obtained by a combination of bipolar and MOS technologists (BIMOS technology)	u	free
	8542.30	7	- Other monolithic integrated circuits	u	free
	8542.40	1	- Hybrid integrated circuits	u	free
	8542.50	6	- Electronic micro-assemblies	u	free
	8542.90	4	- Parts	kg	free
85.43			Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:		
	8543.1		- Particle accelerators:		
	8543.11	8	- - Ion implanters for doping semi-conductor materials	u	free
85.43	8543.19	9	- - Other	u	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	8543.20	6	- Signal generators	u	free
	8543.30	0	- Machines and apparatus for electro-plating, electrolysis or electrophoresis	u	free
	8543.40	5	- Electric fence energizers	u	free
	8543.8		- Other machines and apparatus:		
	8543.81	4	- - Proximity cards and tags	u	free
	8543.89	0	- - Other	u	free
	8543.90		- Parts:		
	.10	5	- - Of particle accele- rators and of electronic and radio testing and control equipment	kg	free
	.20	2	- - Of the machines and apparatus of sub- heading No. 8543.30	kg	free
	.90	3	- - Other	kg	19%”
85.48			By the substitution for heading No. 85.48 of the following:		
“85.48			Waste and scrap of pri- mary cells, primary batteries and accumula- tors; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not elsewhere specified or included in this Chapter:		
	8548.10		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	7	- - Waste and scrap of primary cells, primary batteries and electric accumulators	kg	free
	.20	4	- - Spent primary cells and spent primary batteries	kg	28%
	.30	1	- - Spent electric accumulators	kg	19%
85.48	8548.90	6	- Other	kg	19%”
88.02			By the substitution for the heading to heading No. 88.02 of the following: “Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacelaunch vehicles:”		
			By the substitution for subheading No. 8802.50 of the following:		
	“8802.60	5	- Spacecraft (including satellites and sub- orbital and space- craft launch vehicles	u	free”
88.04			By the substitution for heading No. 88.04 of the following:		
“88.04	8804.00	5	Parachutes (includ- ing dirigible para- chutes and paragliders) and parachutes; parts thereof and accessories thereto	kg	free”
90.07			By the substitution for subheading No. 9007.2 of the following:		
	“9007.20		- Projectors:		
	.10	6	- - Sound projectors	u	free
	.20	3	- - Silent projectors	u	12%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
90.10			By the substitution for the heading to heading No. 90.10 of the following: "Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens."		
			By the substitution for subheadings Nos. 9010.20 and 9010.30 of the following:		
90.10	"9010.4		- Apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials		
	9010.41	1	- - Direct write-on-wafer apparatus	u	free
	9010.42	8	- - Step and repeat aligners	u	free
	9010.49	2	- - other	u	free
	9010.50	4	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	free
	9010.60		- Projection screens:		
	.10	1	- - Portable	u	free
	.90	1	Other	u	22%"
90.18			By the insertion after subheading No. 9018.11 of the following:		
	"9018.12	3	- - Ultrasonic scanning apparatus	u	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	9018.13	0	- - Magnetic resonance imaging apparatus	u	free
	9018.14	6	- - Scintigraphic apparatus	u	free"
90.22			By the substitution for subheading No. 9022.11 of the following:		
	"9022.12	4	- - Computed tomography apparatus	u	free
	9022.13	0	- - Other, for dental uses	u	free
	9022.14	7	- - Other, for medical surgical or veterinary uses	u	free"
90.25			By the deletion of sub- heading No. 9025.20		
90.30			By the substitution for subheading No. 9030.8 of the following:		
90.30	9030.8		- Other instruments and apparatus:		
	9030.82	1	- - For measuring or checking semi- conductor wafers or devices	u	free
	9030.83	8	- - Other, with a recording device	u	free
	9030.89	6	- - Other	u	free"
90.31			By the substitution for subheading No. 9031.40 of the following:		
	"9031.4		- Other optical instru- ments and appliances:		
	9031.41	8	- - For inspecting semi- conductor wafers or devices or for inspecting photo- masks or retides used in manufactur- ing semiconductor devices	u	5%
	9031.49	1	- - Other	u	5%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
91.01			By the substitution for the heading to subheading No. 9101.1 of the following: “- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:” By the substitution for subheading No. 9101.91 of the following:		
	“9101.91	7	- Electrically operated	u	free”
91.02			By the substitution for the heading to subheading No. 9102.1 of the following: “- Wrist-watches, electrically operated, whether or not incorporating a stop watch facility:” By the substitution for subheading No. 9102.91 of the following:		
	“9102.91	0	- - Electrically operated	u	free”
91.03			By the substitution for subheading No. 9103.10 of the following:		
	“9103.10	1	- Electrically operated	u	10%”
91.05			By the substitution for subheading No. 9105.11 of the following:		
	“9105.11	5	- - Electrically operated	u	10%”
			By the substitution for subheading No. 9105.21 of the following:		
	“9105.21	2	- - Electrically operated	u	10%”
			By the substitution for subheading No. 9105.91 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	"9105.91	1	- - Electrically operated	u	free"
91.08			By the substitution for the heading to subhead- ing No. 9108.1 of the following: "- Electrically opera- ted:"		
91.09			By the substitution for the heading to subhead- ing No. 9109.1 of the following: "-Electrically opera- ted:"		
92.09			By the substitution for heading No. 92.06 of the following:		
"92.06	9206.00	2	- Percussion musical instruments (for ex- ample, drums, xylophones, cymbals, castanets, maracas)	u	5%"
96.14			By the deletion of subheading No. 9614.10.		

MADE this 9th day of April, 1996.

F. G. MOGAE,
*Vice-President and Minister of Finance
and Development Planning.*