

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY AMENDMENT OF SCHEDULE (No. 17) NOTICE, 2021
(Published on 29th November, 2021)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by sections 53 and 54 of the Excise Duty Act, the schedules to the Act are proposed to be amended to the extent set out in the Schedule below:

By the deletion of the following:

Heading/ Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0305.10	9	- Flours, meals and pellets of fish, fit for human consumption	kg	free	free	free	free	free
0403.10	3	- Yoghurt	kg	free	free	free	free	free
0410.00	Edible products of animal origin, not elsewhere specified or included:							
0410.00.10	8	- in aerosol containers	kg	free	free	free	free	free
0410.00.90	6	- Other	kg	free	free	free	free	free
0802.90		- Other:						
0802.90.1		- - Pecan:						
0802.90.11	9	- - - in shell	kg	free	free	free	free	free
0802.90.12	7	- - - shelled	kg	free	free	free	free	free
0802.90.90	9	- - - Other	kg	free	free	free	free	free
1509.10		- Virgin						
1509.10.10	2	- - in aerosol containers	kg	10%	free	10%	free	10%
1509.10.90	0	- - Other	kg	10%	free	10%	free	10%

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
2903.39.10	2	--- Perfluorooctane sulfonyl fluoride (PFOSF)	kg	free	free	free	free	free
2903.39.20	4	--- Bromomethane (methyl bromide)	kg	free	free	free	free	free
2903.39.30	7	--- Pentafluoroethane (R-125)	kg	free	free	free	free	free
2903.39.40	4	--- 1,1-Difluoroethane (R-152a)	kg	free	free	free	free	free
2903.39.50	1	--- 1,1,1-Trifluoroethane (R-143a)	kg	free	free	free	free	free
2903.39.55	2	--- 1,1,1,3,3-Pentafluoropropane (R-245fa)	kg	free	free	free	free	free
2903.39.60	9	--- 2,3,3,3-Tetrafluoropropene (R-1234yf)	kg	free	free	free	free	free
2903.39.65	2	--- 1,1,1,2-Tetrafluoroethane (R134a)	kg	free	free	free	free	free
2903.39.67	6	--- Trifluoromethane (R-23)	kg	free	free	free	free	free
2903.39.70	6	--- Difluoromethane (R-32)	kg	free	free	free	free	free
2903.39.90	0	--- Other	kg	free	free	free	free	free
2931.3		- Other organo-phosphorous derivatives:						
2931.31	5	-- Dimethyl methylphosphonate	kg	free	free	free	free	free
2931.32	1	-- Dimethyl propylphosphonate	kg	free	free	free	free	free
2931.33	8	-- Diethyl ethylphosphonate	kg	free	free	free	free	free
2931.34	4	-- Sodium 3-(trihydroxysilyl) propyl methylphosphonate	kg	free	free	free	free	free
2931.35	0	-- 2,4,6-Tripopyl-1,3,5,2,4,6-trioxatrichophosphinane 2,4,6-trioxide	kg	free	free	free	free	free
2931.36	7	-- (S-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	kg	free	free	free	free	free

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
2931.37	3	-- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	kg	free	free	free	free	free
2931.38	4	-- Salt of methylphosphonic acid and (aminoiminomethyl) urea (1:1)	kg	free	free	free	free	free
2931.39	6	-- Other	kg	free	free	free	free	free
2932.99.10	4	--- Containing by mass 10% or more of carbofuran	kg	free	free	free	free	free
2932.99.90	2	--- Other	kg	free	free	free	free	free
2933.39.20	8	--- Quinclidine-3-ol	kg	free	free	free	free	free
2939.71	2	-- Cocaine, ecgonine, levomethamphetamine (INN), methamphetamine (INN), methamphetamine racemate; salts, esters and other derivatives thereof Malaria diagnostic test kits	kg	free	free	free	free	free
3002.11	3	-- Malaria diagnostic test kits	kg	free	free	free	free	free
3002.19	4	-- Other	kg	free	free	free	free	free
3002.20		- Vaccines for human medicine;	kg	free	free	free	free	free
3002.20.1		-- Against Coronavirus:						
3002.20.11	7	--- Against Severe Acute Respiratory Syndrome Coronavirus 2 (SARSCoV-2) and its variants	kg	free	free	free	free	free
3002.20.19	2	--- Other	kg	free	free	free	free	free
3002.20.90	7	-- Other	kg	free	free	free	free	free
3002.30	6	- Vaccines for veterinary medicine	kg	free	free	free	free	free
3002.90		- Other						
3002.90.10	0	-- Saxitoxin	kg	free	free	free	free	free

Heading / Sub- heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3002.90.20	8	-- Ricin	kg	free	free	free	free	free
3002.90.90	9	-- Other	kg	free	free	free	free	free
3006.20	6	- Blood-grouping reagents	kg	free	free	free	free	free
3402.1		- Organic surface-active agents, whether or not put up for retail sale						
3402.11		-- Anionic:						
3402.11.10	8	--- In immediate packings of a content not exceeding 10 kg	kg	free	free	free	free	free
3402.11.20	5	--- In immediate packings of a content exceeding 10 kg	kg	15%	free	free	free	free to Argentina, Brazil
3402.12	7	-- Cationic	kg	20%	free	free	free	20%
3402.13	3	-- Non-ionic	kg	free	free	free	free	free
3402.19	1	-- Other	kg	20%	free	free	free	20%
3402.20	9	- Preparations put up for retail sale	kg	20%	free	free	free	free to Brazil
3603.00		Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators						
3603.00.10	4	- Safety fuses	kg	free	free	free	free	free
3603.00.20	1	- Detonating fuses	kg	free	free	free	free	free
3603.00.30	9	- Percussion caps	kg	free	free	free	free	free
3603.00.40	6	- Detonating caps	kg	free	free	free	free	free
3603.00.50	3	- Igniters	kg	free	free	free	free	free
3603.00.60	0	- Electric detonators	kg	free	free	free	free	free
3603.00.90	2	- Other	kg	free	free	free	free	free
3822.00	2	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing (excluding those of heading 30.02 or 30.06); certified reference materials	kg	free	free	free	free	free

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3824.7		- Mixtures containing halogenated derivatives of methane, ethane or propane:						
3824.71		-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):						
3824.71.05	9	--- Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	kg	10%	free	free	free	10%
3824.71.11	3	--- Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	kg	10%	free	free	free	10%
3824.71.13	3	--- Containing chlorodifluoromethane and chloropentafluoroethane (R-502)	kg	free	free	free	free	free
3824.71.80	6	--- Other, containing dichlorodifluoromethane or trichlorofluoromethane	kg	10%	free	free	free	10%
3824.71.85	7	--- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	kg	free	free	free	free	free
3824.71.90	3	--- Other	kg	free	free	free	free	free
3824.72		-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes:						
3824.72.05	5	--- Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	kg	free	free	free	free	free
3824.72.80	2	--- Other, containing dichlorodifluoromethane or trichlorofluoromethane	kg	free	free	free	free	free
3824.72.85	3	--- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	kg	10%	free	free	free	10%
3824.72.90	1	--- Other	kg	free	free	free	free	free

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3824.73		... Containing hydrobromofluorocarbons (HBFCs):						
3824.73.05	1	--- Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	kg	free	free	free	free	free
3824.73.80	9	--- Other, containing dichlorodifluoromethane or trichlorofluoromethane	kg	free	free	free	free	free
3824.73.85	0	--- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	kg	10%	free	free	free	10%
3824.73.90	6	--- Other	kg	free	free	free	free	free
3824.74		--- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):						
3824.74.05	8	--- Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	kg	10%	free	free	free	10%
3824.74.17	1	--- Containing chlorodifluoromethane, iso-Butane and 1-chloro-1,1-difluoroethane (R-406A)	kg	free	free	free	free	free
3824.74.19	8	--- Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408 A)	kg	free	free	free	free	free
3824.74.21	2	--- Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (R-409B)	kg	free	free	free	free	free
3824.74.23	6	--- Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B)	kg	free	free	free	free	free

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Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3824.78.07	0	--- Containing 1,1,1-trifluoroethane, pentafluoroethane and 1,1,1,2- tetrafluoroethane (R-404A)	kg	free	free	free	free	free
3824.78.11	8	--- Containing difluoromethane, pentafluoroethane and 1,1,1,2- tetrafluoroethane (R-407A), (R-407B), (R-407C), (R-407D) or (R407F)	kg	free	free	free	free	free
3824.78.15	0	--- Containing 1,1,1,2-tetrafluoroethane, difluoromethane and pentafluoroethane (R-407F) (L1)	kg	free	free	free	free	free
3824.78.19	3	--- Containing difluoromethane and pentafluoroethane (R-410A)	kg	free	free	free	free	free
3824.78.23	1	--- Containing pentafluoroethane and 1,1,1-trifluoroethane (R-507)	kg	free	free	free	free	free
3824.78.27	4	--- Containing trifluoromethane and perfluoroethane (R-508A) or (R- 508B)	kg	free	free	free	free	free
3824.79		- - Other						
3824.79.05	0	--- Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	kg	free	free	free	free	free
3824.79.80	7	--- Other, containing dichlorodifluoromethane or trichlorofluoromethane	kg	free	free	free	free	free
3824.79.85	8	--- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	kg	10%	free	free	free	10%
3824.79.90	4	--- Other	kg	free	free	free	free	free
3907.20		- Other polyethers:						

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	WFTA	SADC	MERCOSUR
3907.20.15	4	- - Polyether-polyols, containing 2 or more hydroxyl groups, liquids or pastes, with a hydroxyl number exceeding 100 mg KOH/g but not exceeding 800 mg KOH/g	kg	free	free	free	free	free
3907.20.90	1	- - Other	kg	free	free	free	free	free
4015.11	5	- - Surgical	kg	20%	free	free	free	20%
4401.40	2	- Sawdust and wood waste and scrap, not agglomerated	kg	free	free	free	free	free
4412.94	7	- - Blockboard, laminboard and battenboard	kg	10%	free	free	free	10%
4414.00	8	Wooden frames for paintings, photographs, mirrors or similar objects	kg	10%	free	free	free	10%
4418.10	7	- Windows, French-windows and their frames	kg	15%	free	free	free	15%
4418.20	1	- Doors and their frames and thresholds	kg	15%	free	free	free	15%
4418.60	6	- Posts and beams	kg	15%	free	free	free	15%
4420.10	0	- Statuettes and other ornaments, of wood	kg	30%	free	free	free	30%
4905.10	2	- Globes	kg	free	free	free	free	free
4905.9		- Other						
4905.91	5	- - In book form	kg	free	free	free	free	free
4905.99	6	- - Other	kg	free	free	free	free	free
5501.10	9	- Of nylon or other polyamides	kg	free	free	free	free	free
5703.20	4	- Of nylon or other polyamides	m ²	30%	18%	15%	free	30%
5703.30	9	- Of other man-made textile materials	m ²	30%	18%	15%	free	30%
5802.1		- Terry towelling and similar woven terry fabrics, of cotton:						
5802.11	4	- - Unbleached	kg	22%	13.2%	10%	free	22%

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
5802.19	5	-- Other	kg	22%	13,2%	10%	free	22%
6201.1		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:						
6201.11	8	-- Of wool or fine animal hair	u	45%	27%	20%	free	45%
6201.12	4	-- Of cotton	u	45%	27%	20%	free	45%
6201.13	0	-- Of man-made fibres	u	45%	27%	20%	free	45%
6201.19	9	-- Of other textile materials	u	45%	27%	20%	free	45%
6201.9		- Other:						
6201.91	4	-- Of wool or fine animal hair	u	45%	27%	20%	free	45%
6201.92	0	-- Of cotton	u	45%	27%	20%	free	45%
6201.93	7	-- Of man-made fibres	u	45%	27%	20%	free	45%
6201.99	5	-- Of other textile materials	u	45%	27%	20%	free	45%
6202.1		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:						
6202.11	1	-- Of wool or fine animal hair	u	45%	27%	20%	free	45%
6202.12	8	-- Of cotton	u	45%	27%	20%	free	45%
6202.13	4	-- Of man-made fibres	u	45%	27%	20%	free	45%
6202.19	2	-- Of other textile materials	u	45%	27%	20%	free	45%
6202.9		- Other:						
6202.91	8	-- Of wool or fine animal hair	u	45%	27%	20%	free	45%
6202.92	4	-- Of cotton	u	45%	27%	20%	free	45%
6202.93	0	-- Of man-made fibres	u	45%	27%	20%	free	45%
6202.99	9	-- Of other textile materials	u	45%	27%	20%	free	45%
6812.92		-- Paper, millboard and felt:						
6812.92.10	5	--- Millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber	kg	15%	free	free	free	15%

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
6812.92.20	2	--- Filter plates, of a thickness exceeding 2,5 mm	kg	15%	free	free	free	15%
6812.92.90	3	--- Other	kg	free	free	free	free	free
6812.93		-- Compressed asbestos fibre jointing, in sheets or rolls:						
6812.93.10	1	--- Combined with metal sheeting	kg	free	free	free	free	free
6812.93.90	1	--- Other	kg	15%	free	free	free	13,5%
6815.10	7	- Non-electrical articles of graphite or other carbon	kg	free	free	free	free	free
7019.19.10	2	--- Yarn	kg	free	free	free	free	free
7019.19.90	0	--- Other	kg	15%	free	free	free	15%
7019.3		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:						
7019.31	3	-- Mats	kg	15%	free	free	free	15%
7019.32	9	-- Thin sheets (voiles)	kg	10%	free	free	free	10%
7019.39	4	-- Other	kg	15%	free	free	free	15%
7019.40		- Woven fabrics of rovings:						
7019.40.10	9	-- Fabrics woven from multifilament rovings	kg	15%	free	free	free	15%
7019.40.20	6	-- Other, coated with plastics	kg	10%	free	free	free	10%
7019.40.90	7	-- Other	kg	5%	free	free	free	5%
7019.5		- Other woven fabrics:						
7019.51		-- Of a width not exceeding 30 cm:						
7019.51.10	8	--- Coated with plastics	kg	10%	free	free	free	10%
7019.51.90	8	--- Other	kg	5%	free	free	free	5%
7019.52		-- Of a width exceeding 30 cm, plain weave, of a mass less than 250 g/m ² , of filaments measuring per single yarn not more than 136 dtex:						

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
7019.52.10	6	--- Coated with plastics	kg	10%	free	free	free	10%
7019.52.90	4	--- Other	kg	5%	free	free	free	5%
7019.59		-- Other:						
7019.59.10	0	--- Coated with plastics	kg	10%	free	free	free	10%
7019.59.90	9	--- Other	kg	5%	free	free	free	5%
7104.20		- Other, unworked or simply sawn or roughly shaped:						
7104.20.10	0	-- Synthetic diamond	kg	free	free	free	free	free
7104.20.90	9	-- Other	kg	free	free	free	free	free
7104.90		- Other:						
7104.90.10	2	-- Synthetic diamond	kg	free	free	free	free	free
7104.90.90	0	-- Other	kg	free	free	free	free	free
7419.10	5	- Chain and parts thereof	kg	free	free	free	free	free
7419.9		- Other:						
7419.91	8	-- Cast, moulded, stamped or forged, but not further worked	kg	15%	free	15%	free	15%
7419.99		-- Other:						
7419.99.10	6	--- Cloth (including endless bands), grill and netting of wire; expanded metal	kg	free	free	free	free	free
7419.99.20	3	--- Springs	kg	free	free	free	free	free
7419.99.30	0	--- Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof	kg	20%	free	20%	free	20%
7419.99.90	4	--- Other	kg	10%	free	free	free	5%
8103.90	0	- Other	kg	free	free	free	free	free
8106.00	3	Bismuth and articles thereof, including waste and scrap	kg	free	free	free	free	free

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Heading / Sub- heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8462.31.10	4	--- Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes)	u	15%	free	15%	free	13,5%
8462.31.90	2	--- Other	u	free	free	free	free	free
8462.41	1	-- Numerically controlled	u	free	free	free	free	free
8462.9		- Other:						
8462.91	4	-- Hydraulic presses	u	free	free	free	free	free
8462.99	5	-- Other	u	free	free	free	free	free
8507.40	9	- Nickel-iron	u	free	free	free	free	free
8514.10	7	- Resistance heated furnaces and ovens	u	free	free	free	free	free
8514.30	6	- Other furnaces and ovens	u	free	free	free	free	free
8517.12		-- Telephones for cellular networks or for other wireless networks:						
8517.12.10	8	--- Designed for use when carried in the hand or on the person	u	free	free	free	free	free
8517.12.90	6	--- Other	u	free	free	free	free	free
8517.70		- Parts:						
8517.70.10	2	-- For telephone sets	kg	free	free	free	free	free
8517.70.90	0	-- Other	kg	free	free	free	free	free
8519.50	3	- Telephone answering machines	u	free	free	free	free	free
8525.80		- Television cameras, digital cameras and video camera recorders:						
8525.80.10	2	-- Television cameras	u	free	free	free	free	free
8525.80.20	4	-- Digital camcorders with a value for duty purposes exceeding R15 000 for the basic camera unit exclusive of any peripherals e.g. memory stick, battery, additional lenses, etc.	u	free	free	free	free	free

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8525.80.90	0	-- Other	u	free	free	free	free	free
8529.90.75	6	-- Display panels	kg	20%	free	free	free	20%
8539.50		- Light-emitting diode (LED) lamps:						
8539.50.10	6	-- Of the screw-in, bayonet or similar types	kg	free	free	free	free	free
8539.50.90	4	-- Other	kg	free	free	free	free	free
8541.40		- Photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):						
8541.40.10	5	-- Photo-voltaic cells whether or not assembled in modules or made up into panels	u	free	free	free	free	free
8541.40.20	2	-- Light emitting diodes	u	free	free	free	free	free
8541.40.90	3	-- Other	u	free	free	free	free	free
8541.50	2	- Other semiconductor devices	u	free	free	free	free	free
8548.10		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:						
8548.10.10	7	-- Of electric accumulators of lead-acid, of a kind used for starting piston engines, of tariff heading 8507.10	kg	free	free	free	free	free
8548.10.90	5	-- Other	kg	free	free	free	free	free
8548.90	6	- Other	kg	free	free	free	free	free
8701.20		- Road tractors for semi-trailers:						
8701.20.10	9	-- Of a vehicle mass not exceeding 1 600 kg	u	25%	20%	25%	free	25%
8701.20.20	6	-- Of a vehicle mass exceeding 1 600 kg	u	20%	12%	15%	free	20%
8704.90.05	5	-- Golf carts, pedestrian type	u	free	free	free	free	free
8704.90.30	6	-- Off-the-road logging trucks	u	10%	5%	5%	free	10%

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8704.90.35	7	-- Electric vehicles with a vehicle mass not exceeding 800 kg	u	free	free	free	free	free
8704.90.40	3	-- Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	25%	18%	20%	free	25%
88.03		Parts of goods of heading 88.01 or 88.02:						
8803.10	6	- Propellers and rotors and parts thereof	kg	free	free	free	free	free
8803.20	0	- Under-carriages and parts thereof	kg	free	free	free	free	free
8803.30	5	- Other parts of aeroplanes or helicopters	kg	free	free	free	free	free
8803.90	2	- Other	kg	free	free	free	free	free
8903.10	8	- Inflatable	u	10%	free	10%	free	5%
8903.91	0	-- Sailboats, with or without auxiliary motors	u	10%	free	10%	free	10%
8903.92	7	-- Motorboats (excluding outboard motorboats)	u	10%	free	10%	free	5%
9006.51	5	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	u	free	free	free	free	free
9006.52	1	-- Other, for roll film of a width less than 35 mm	u	free	free	free	free	free
9027.80	1	- Other instruments and apparatus	u	free	free	free	free	free
9114.10	8	- Springs, including hair-springs	kg	free	free	free	free	free
9401.30		- Swivel seats with variable height adjustment:						
9401.30.10	6	-- On a base, with wheels having a diameter not exceeding 65 mm	u	20%	free	20%	free	18%

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9401.30.90	4	-- Other	u	20%	free	20%	free	18%
9401.40	3	- Seats (excluding garden seats or camping equipment), convertible into beds	u	20%	free	20%	free	18%
9401.90		- Parts:						
9401.90.10	3	-- Identifiable for use with aircraft seats of subheading 9401.10	kg	free	free	free	free	free
9401.90.9		-- Other:						
9401.90.91	6	--- Mechanical actions for chairs	kg	20%	free	20%	free	18%
9401.90.93	6	--- Laminated plywood seats and backrests	kg	20%	free	20%	free	18%
9401.90.99	5	--- Other	kg	20%	free	20%	free	18%
9403.90	3	- Parts	kg	20%	free	free	free	18%
9404.90.2		-- Elderdowns and duvets:						
9404.90.21	6	--- With feather or down stuffing	kg	20%	free	free	free	18%
9404.90.22	8	--- Other	kg	20%	free	free	free	18%
9404.90.3		-- Quilts and bedspreads:						
9404.90.31	7	--- Embroidered or incorporating appliqué work	kg	20%	free	free	free	18%
9404.90.32	5	--- Other	kg	20%	free	free	free	20%
9405.10		- Chandeliers and other electric ceiling or wall lighting fittings (excluding those of a kind used for lighting public open spaces or thoroughfares):						
9405.10.37	3	-- Shadowless, commonly used in operating theatres or by dental surgeons	kg	free	free	free	free	free
9405.10.90	8	-- Other	kg	20%	free	free	free	20%
9405.20	9	- Electric table, desk, bedside or floor-standing lamps	kg	20%	free	free	free	20%

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9405.30	3	- Lighting sets of a kind used for Christmas trees	kg	free	free	free	free	free
9405.40		- Other electric lamps and lighting fittings:						
9405.40.17	2	-- Ships navigation lamps	kg	free	free	free	free	free
9405.40.21	0	-- Other light fittings, containing light emitting diodes (LED) as a source of illumination	kg	20%	free	free	free	20%
9405.40.47	4	-- Shadowless, commonly used in operating theatres or by dental surgeons	kg	free	free	free	free	free
9405.40.55	5	-- Other, with base and diffusers of base metal	kg	free	free	free	free	free
9405.40.60	1	-- Floodlights and spotlights designed for use solely or principally with theatre, stage, television or film productions	kg	free	free	free	free	free
9405.40.80	6	-- Rope lights, having a casing of polymers of vinyl (chloride) with an outside diameter of 13 mm or more but not exceeding 16 mm, internally fitted with interconnected lamps	kg	free	free	free	free	free
9405.40.90	3	-- Other	kg	20%	free	free	free	18%
9405.60	7	- Illuminated signs, illuminated name-plates and the like	kg	20%	free	free	free	18%
9508.90	3	- Other	kg	free	free	free	free	free
96.17		Vacuum flasks and other vacuum vessels, complete with cases; parts thereof (excluding glass inners):						
9701.10	5	- Paintings, drawings and pastels	u	free	free	free	free	free
9701.90	1	- Other	kg	free	free	free	free	free
9702.00	4	Original engravings, prints and lithographs	u	free	free	free	free	free
9703.00	8	Original sculptures and statuary, in any material	u	free	free	free	free	free

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9705.00	5	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	kg	free	free	free	free	free
9706.00	9	Antiques of an age exceeding one hundred years	kg	free	free	free	free	free

By the insertion of the following:

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
03.09		Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption:						
0309.10	3	- Of fish	kg	free	free	free	free	free
0309.90	6	- Other	kg	free	free	free	free	free
0403.20	8	- Yoghurt	kg	free	free	free	free	free
0410.10	5	- Insects	kg	free	free	free	free	free
0410.90		- Other						
0410.90.10	9	-- In aerosol containers	kg	free	free	free	free	free
0410.90.90	7	-- Other	kg	free	free	free	free	free
0709.52	1	-- Mushrooms of the genus <i>Boletus</i>	kg	15%	free	15%	free	15%
0709.53	8	-- Mushrooms of the genus <i>Cantharellus</i>	kg	15%	free	15%	free	15%
0709.54	4	-- Shiitake (<i>Lentinus edodes</i>)	kg	15%	free	15%	free	15%
0709.55	0	-- Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	kg	15%	free	15%	free	15%
0709.56	7	-- Truffles (<i>Tuber</i> spp.)	kg	free	free	free	free	free
0712.34	2	-- Shiitake (<i>Lentinus edodes</i>)	kg	20%	free	20%	free	20%

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0802.9		- Other:						
0802.91	6	-- Pine nuts, in shell	kg	free	free	free	free	free
0802.92	6	-- Pine nuts, shelled	kg	free	free	free	free	free
0802.99		-- Other:						
0802.99.1		--- Pecan:						
0802.99.11	6	---- In shell	kg	free	free	free	free	free
0802.99.12	4	---- Shelled	kg	free	free	free	free	free
0802.99.90	6	--- Other	kg	free	free	free	free	free
1211.60	6	- Bark of African cherry (<i>Prunus africana</i>)	kg	20%	free	20%	free	20%
1509.20		- Extra virgin olive oil:						
1509.20.10	7	-- In aerosol containers	kg	10%	free	10%	free	10%
1509.20.90	5	-- Other	kg	10%	free	10%	free	10%
1509.30		- Virgin olive oil:						
1509.30.10	1	-- In aerosol containers	kg	10%	free	10%	free	10%
1509.30.90	5	-- Other	kg	10%	free	10%	free	10%
1509.40		- Other virgin olive oils:						
1509.40.10	6	-- In aerosol containers	kg	10%	free	10%	free	10%
1509.40.90	4	-- Other	kg	10%	free	10%	free	10%
1510.10		- Crude olive pomace oil:						
1510.10.10	2	-- In aerosol containers	kg	10%	free	10%	free	10%
1510.10.90	0	-- Other	kg	10%	free	10%	free	10%
1510.90		- Other:						
1510.90.10	9	-- In aerosol containers	kg	10%	free	10%	free	10%

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
1510.90.90	7	-- Other	kg	10%	free	10%	free	10%
1515.60		- Microbial fats and oils and their fractions:						
1515.60.10	3	-- Oils, marketed and supplied for use in the process of cooking food	kg	10%	free	10%	free	7,5%
1515.60.90	1	-- Other	kg	10%	free	10%	free	7,5%
1516.30	6	- Microbial fats and oils and their fractions	kg	10%	free	10%	free	7,5%
1601.00.15	1	- Containing insects	kg	free	free	free	free	free
1602.90.25	3	-- Other, containing insects	kg	free	free	free	free	free
2403.91.20	7	--- Imported from Switzerland	kg	15%	free	free	free	15%
2403.91.80	0	--- Other	kg	15%	free	free	free	15%
24.04		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:						
2404.1		- Products intended for inhalation without combustion:						
2404.11		-- Containing tobacco or reconstituted tobacco:						
2404.11.1		--- Containing reconstituted tobacco:						
2404.11.11	5	---- Imported from Switzerland, put up for retail sale in the form of sticks	kg	15%	free	free	free	15%
2404.11.13	1	---- Imported from Switzerland, other	kg	15%	free	free	free	15%
2404.11.15	8	---- Other, put up for retail sale in the form of stick	kg	15%	free	15%	free	15%
2404.11.19	0	---- Other	kg	15%	free	15%	free	15%
2404.11.9		--- Other						
2404.11.91	3	---- Put up for retail sale in the form of sticks	kg	15%	free	15%	free	15%

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
2404.11.99	9	--- Other	kg	15%	free	15%	free	15%
2404.12	6	-- Other, containing nicotine	kg	free	free	free	free	free
2404.19		-- Other:						
2404.19.10	8	--- Containing nicotine substitutes	kg	free	free	free	free	free
2404.19.20	5	--- Other, put up for retail sale in the form of sticks	kg	45%	free	45%	free	45%
2404.19.90	6	--- Other	kg	45%	free	45%	free	45%
2404.9		- Other:						
2404.91	6	-- For oral application	kg	20%	free	free	free	20%
2404.92	2	-- For transdermal application	kg	free	free	free	free	free
2404.99	7	-- Other	kg	free	free	free	free	free
2844.4		- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:						
2844.41	1	-- Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	kg	free	free	free	free	free
2844.42	8	-- Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	kg	free	free	free	free	free
2844.43	4	-- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	kg	free	free	free	free	free

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
2844.44	0	-- Radioactive residues	kg	free	free	free	free	free
2845.20	5	- Boron enriched in boron-10 and its compounds	kg	free	free	free	free	free
2845.30	4	- Lithium enriched in lithium-6 and its compounds	kg	free	free	free	free	free
2845.40	9	- Helium-3	kg	free	free	free	free	free
2903.4		- Saturated fluorinated derivatives of acyclic hydrocarbons:						
2903.41	9	-- Trifluoromethane (HFC-23)	kg	free	free	free	free	free
2903.42	5	-- Difluoromethane (HFC-32)	kg	free	free	free	free	free
2903.43	1	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC- 152a)	kg	free	free	free	free	free
2903.44	8	-- Pentafluoroethane (HFC- 125), 1,1,1-trifluoroethane (HFC- 143a) and 1,1,2-trifluoroethane (HFC-143)	kg	free	free	free	free	free
2903.45	4	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC- 134)	kg	free	free	free	free	free
2903.46	0	-- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	kg	free	free	free	free	free
2903.47	7	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	kg	free	free	free	free	free
2903.48	3	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5- decafluoropentane (HFC-43-10mcc)	kg	free	free	free	free	free

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
2903.49	4	-- Other	kg	free	free	free	free	free
2903.5		• Unsaturated fluorinated derivatives of acyclic hydrocarbons:						
2903.51	3	-- 2,3,33-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	kg	free	free	free	free	free
2903.59	4	-- Other	kg	free	free	free	free	free
2903.6		• Brominated or iodinated derivatives of acyclic hydrocarbons:						
2903.61	8	-- Methyl bromide (bromomethane)	kg	free	free	free	free	free
2903.62	4	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	free	free	free	free	free
2903.69	9	-- Other	kg	free	free	free	free	free
2930.10	6	- 2-(N,N-Dimethylamino)ethanethiol	kg	free	free	free	free	free
2931.4		- Non-halogenated organo-phosphorous derivatives:						
2931.41	6	-- Dimethyl methylphosphonate	kg	free	free	free	free	free
2931.42	6	-- Dimethyl propylphosphonate	kg	free	free	free	free	free
2931.43	2	-- Diethyl ethylphosphonate	kg	free	free	free	free	free
2931.44	9	-- Methylphosphonic acid	kg	free	free	free	free	free
2931.45	5	-- Salt of methylphosphonic acid and (aminoiminomethyl) urea (1 : 1)	kg	free	free	free	free	free
2931.46	1	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	kg	free	free	free	free	free

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
2931.47	8	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	kg	free	free	free	free	free
2931.48	4	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5]undecane 3,9-dioxide	kg	free	free	free	free	free
2931.49	0	-- Other	kg	free	free	free	free	free
2931.5		• Halogenated organo-phosphorous derivatives:						
2931.51	4	-- Methylphosphonic dichloride	kg	free	free	free	free	free
2931.52	0	-- Propylphosphonic dichloride	kg	free	free	free	free	free
2931.53	7	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	kg	free	free	free	free	free
2931.54	3	-- Trichlorfon (ISO)	kg	free	free	free	free	free
2931.59	5	-- Other	kg	free	free	free	free	free
2932.96	8	-- Carbofuran (ISO)	kg	free	free	free	free	free
2933.34	1	-- Other fentanyl and their derivatives	kg	free	free	free	free	free
2933.35	8	-- 3-Quinuclidinol	kg	free	free	free	free	free
2933.36	4	-- 4-Anilino-N-phenethylpiperidine (ANPP)	kg	free	free	free	free	free
2933.37	0	-- N-Phenethyl-4-piperidone (NPP)	kg	free	free	free	free	free
2934.92	1	-- Other fentanyl and their derivatives	kg	free	free	free	free	free
2939.45	4	-- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	kg	free	free	free	free	free
2939.72	9	-- Cocaine, ecgonine; salts, esters and other derivatives thereof	kg	free	free	free	free	free

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3002.4		- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:						
3002.41		- - Vaccines for human medicine:						
3002.41.1		- - Against Coronavirus:						
3002.41.11	2	--- Against Severe Acute Respiratory Syndrome Coronavirus 2 (SARSCoV2) and its variants	kg	free	free	free	free	free
3002.41.19	8	--- Other	kg	free	free	free	free	free
3002.41.90	2	--- Other	kg	free	free	free	free	free
3002.42	3	- - Vaccines for veterinary medicine	kg	free	free	free	free	free
3002.49		- - Other:						
3002.49.10	5	--- Saxitoxin	kg	free	free	free	free	free
3002.49.20	2	--- Ricin	kg	free	free	free	free	free
3002.49.90	3	--- Other	kg	free	free	free	free	free
3002.5		- Cell cultures, whether or not modified:						
3002.51	1	- - Cell therapy products	kg	free	free	free	free	free
3002.59	2	- - Other	kg	free	free	free	free	free
3006.93	7	- - Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	kg	free	free	free	free	free
3204.18	9	- - Carotenoid colouring matters and preparations based thereon	kg	free	free	free	free	free
3402.3		- Anionic organic surface-active agents, whether or not put up for retail sale:						
3402.31		- - Linear alkylbenzene sulphonic acids and their salts:						
3402.31.10	7	--- In immediate packings of a content not exceeding 10 kg	kg	free	free	free	free	free

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3402.31.20	4	--- In immediate packings of a content exceeding 10 kg	kg	15%	free	free	free	free to Argentina, Brazil
3402.39		-- Other:						
3402.39.10	8	--- In immediate packings of a content not exceeding 10 kg	kg	free	free	free	free	free
3402.39.20	5	--- In immediate packings of a content exceeding 10 kg	kg	15%	free	free	free	free to Argentina, Brazil
3402.4		- Other organic surface active agents, whether or not put up for retail sale:						
3402.41	4	-- Cationic	kg	20%	free	free	free	20%
3402.42	0	-- Non-ionic	kg	free	free	free	free	free
3402.49	5	-- Other	kg	20%	free	free	free	20%
3402.50	2	- Preparations put up for retail sale	kg	20%	free	free	free	free
3603.10	1	- Safety fuses	kg	free	free	free	free	free
3603.20	6	- Detonating cords	kg	free	free	free	free	free
3603.30	0	- Percussion caps	kg	free	free	free	free	free
3603.40	5	- Detonating caps	kg	free	free	free	free	free
3603.50	9	- Igniters	kg	free	free	free	free	free
3603.60	4	- Electric detonators	kg	free	free	free	free	free
3822.1		- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:						
3822.11	3	-- For malaria	kg	free	free	free	free	free
3822.12	8	-- For Zika and other diseases transmitted by mosquitoes of the genus <i>Aedes</i>	kg	free	free	free	free	free
3822.13	6	-- For blood-grouping	kg	free	free	free	free	free
3822.19	4	-- Other	kg	free	free	free	free	free
3822.90	3	- Other	kg	free	free	free	free	free

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Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3827.12.05	9	--- Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	kg	free	free	free	free	free
3827.12.80	6	--- Other, containing dichlorodifluoromethane or trichlorofluoromethane	kg	free	free	free	free	free
3827.12.85	7	--- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	kg	10%	free	free	free	10%
3827.12.90	3	--- Other	kg	free	free	free	free	free
3827.13	4	-- Containing carbon tetrachloride	kg	free	free	free	free	free
3827.14	0	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg	free	free	free	free	free
3827.20		- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402):						
3827.20.05	0	-- Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	kg	free	free	free	free	free
3827.20.80	8	-- Other, containing dichlorodifluoromethane or trichlorofluoromethane	kg	free	free	free	free	free
3827.20.85	9	-- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	kg	10%	free	free	free	10%
3827.20.90	5	-- Other	kg	free	free	free	free	free

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3827.3		- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs);	kg	free	free	free	free	free
3827.31	0	-- Containing substances of subheadings 2903.41 to 2903.48	kg	free	free	free	free	free
3827.32	7	-- Other, containing substances of subheadings 2903.71 to 2903.75	kg	free	free	free	free	free
3827.39		-- Other:						
3827.39.05	2	--- Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	kg	10%	free	free	free	10%
3827.39.80	9	--- Other, containing dichlorodifluoromethane or trichlorofluoromethane	kg	10%	free	free	free	10%
3827.39.85	0	--- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	kg	10%	free	free	free	10%
3827.39.90	7	--- Other	kg	free	free	free	free	free
3827.40		- Containing methyl bromide (bromomethane) or bromochloromethane;						
3827.40.05	3	-- Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	kg	free	free	free	free	free
3827.40.80	7	-- Other, containing dichlorodifluoromethane or trichlorofluoromethane	kg	free	free	free	free	free
3827.40.85	8	-- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	kg	10%	free	free	free	10%

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3827.40.90	4	-- Other	kg	free	free	free	free	free
3827.5		- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs);						
3827.51	3	-- Containing trifluoromethane (HFC-23)	kg	free	free	free	free	free
3827.59		-- Other:						
3827.59.07	8	--- Containing 1,1,1-trifluoroethane, pentafluoroethane and 1,1,1,2-tetrafluoroethane (R-404A)	kg	free	free	free	free	free
3827.59.11	6	--- Containing difluoromethane, pentafluoroethane and 1,1,1,2-tetrafluoroethane (R-407A), (R-407B), (R-407C), (R-407D) or (R-407E)	kg	free	free	free	free	free
3827.59.15	9	--- Containing 1,1,1,2-tetrafluoroethane, difluoromethane and pentafluoroethane (R-407F) (LT)	kg	free	free	free	free	free
3827.59.19	1	--- Containing difluoromethane and pentafluoroethane (R-410A)	kg	free	free	free	free	free
3827.59.23	9	--- Containing pentafluoroethane and 1,1,1-trifluoroethane (R-507)	kg	free	free	free	free	free
3827.59.27	2	--- Containing trifluoromethane and perfluoroethane (R-508A) or (R-508B)	kg	free	free	free	free	free
3827.59.90	6	--- Other	kg	free	free	free	free	free
3827.6		- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs);						
3827.61	4	-- Containing 15 per cent or more by mass of 1,1,1-trifluoroethane (HFC-143a)	kg	free	free	free	free	free

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3827.62	0	-- Other, not included in the subheadings above, containing 55 per cent or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	kg	free	free	free	free	free
3827.63	7	-- Other, not included in the subheadings above, containing 40 per cent or more by mass of pentafluoroethane (HFC-125)	kg	free	free	free	free	free
3827.64	3	-- Other, not included in the subheadings above, containing 30 per cent or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	kg	free	free	free	free	free
3827.65	1	-- Other, not included in the subheadings above, containing 20 per cent or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	kg	free	free	free	free	free
3827.68	9	-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	kg	free	free	free	free	free
3827.69	5	-- Other	kg	free	free	free	free	free
3827.90		- Other:						
3827.90.80	9	-- Other, containing dichlorodifluoromethane or trichlorofluoromethane	kg	free	free	free	free	free
3827.90.85	0	-- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	kg	10%	free	free	free	10%
3827.90.90	7	-- Other	kg	free	free	free	free	free
3907.2		- Other polyethers:						
3907.21	2	-- Bis(polyoxyethylene) methylphosphonate	kg	free	free	free	free	free

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3907.29	3	-- Other	kg	free	free	free	free	free
3911.20	7	- Poly(1,3-phenylene methylphosphonate)	kg	free	free	free	free	free
4015.12	1	-- Of a kind used for medical, surgical, dental or veterinary purposes	kg	20%	free	free	free	20%
4401.32	0	-- Wood briquettes	kg	free	free	free	free	free
4401.4		- Sawdust and wood waste and scrap, not agglomerated:						
4401.41	9	-- Sawdust	kg	free	free	free	free	free
4401.49	9	-- Other	kg	free	free	free	free	free
4402.20	7	- Of shell or nut	kg	free	free	free	free	free
4403.42	2	-- Teak	m³	free	free	free	free	free
4407.13	9	-- Of S-P-F (spruce (Picea spp.), pine (Pinus spp.) and fir (Abies spp.))	m³	free	free	free	free	free
4407.14	6	-- Of Hem-fir (Western hemlock (Tsuga heterophylla) and fir (Abies spp.))	m³	free	free	free	free	free
4407.23	4	-- Teak	m³	free	free	free	free	free
4412.4		- Laminated veneered lumber (LVL):						
4412.41	5	-- With at least one outer ply of tropical wood	m³	10%	free	free	free	10%
4412.42	1	-- Other, with at least one outer ply of non-coniferous wood	m³	10%	free	free	free	10%
4412.49	6	-- Other, with both outer plies of coniferous wood	m³	10%	free	free	free	10%
4412.5		- Blockboard, lamboard and battenboard:						
4412.51	0	-- With at least one outer ply of tropical wood	m³	10%	free	free	free	10%
4412.52	6	-- Other, with at least one outer ply of non-coniferous wood	kg	10%	free	free	free	10%

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
4412.59	0	-- Other, with both outer plies of coniferous wood	m³	10%	free	free	free	10%
4412.91	8	-- With at least one outer ply of tropical wood	kg	10%	free	free	free	10%
4412.92	4	-- Other, with at least one outer ply of non-coniferous wood	kg	10%	free	free	free	10%
4414.10	2	- Of tropical wood	kg	10%	free	free	free	10%
4414.90	9	- Other	kg	10%	free	free	free	10%
4418.1		- Windows, French-windows and their frames:						
4418.11	3	- Of tropical wood	kg	15%	free	free	free	15%
4418.19	4	- Other	kg	15%	free	free	free	15%
4418.2		- Doors and their frames and thresholds:						
4418.21	8	-- Of tropical wood	kg	15%	free	free	free	15%
4418.29	9	-- Other	kg	15%	free	free	free	15%
4418.30	6	- Posts and beams other than products of subheadings 4418.81 to 4418.89	kg	15%	free	free	free	15%
4418.8		- Engineered structural timber products:						
4418.81	5	-- Glue-laminated timber (glulam)	kg	15%	free	free	free	15%
4418.82	1	-- Cross-laminated timber (CLT or X-lam)	kg	15%	free	free	free	15%
4418.83	8	-- I-beams	kg	15%	15%	free	free	15%
4418.89	6	-- Other	kg	15%	free	free	free	15%
4418.92	6	-- Cellular wood panels	kg	15%	free	free	free	15%
4419.20	5	- Of tropical wood	kg	30%	free	free	free	30%
4420.1		- Statuettes and other ornaments:						
4420.11	7	-- Of tropical wood	kg	30%	free	free	free	30%

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
4420.19	8	- - Other	kg	30%	free	free	free	30%
4421.20	9	- Coffins	kg	20%	free	free	free	20%
4905.20	7	- In book form	kg	free	free	free	free	free
4905.90	9	- Other	kg	free	free	free	free	free
5501.1		- Of nylon or other polyamides:						
5501.11	5	- - Of aramids	kg	free	free	free	free	free
5501.19	6	- - Other	kg	free	free	free	free	free
5703.2		- Of nylon or other polyamides:						
5703.21	0	- - Turf	m²	30%	18%	15%	free	30%
5703.29	1	- - Other	m²	30%	18%	15%	free	30%
5703.3		- Of other man-made textile materials:						
5703.31	5	- - Turf	m²	30%	18%	15%	free	30%
5703.39	6	- - Other	m²	30%	18%	15%	free	30%
5802.10	8	- Terry towelling and similar woven terry fabrics, of cotton	kg	22%	13,2%	10%	free	22%
6201.20	6	- Of wool or fine animal hair	kg	45%	27%	20%	45%	45%
6201.30	0	- Of cotton	kg	45%	27%	20%	free	45%
6201.40	5	- Of man-made fibres	kg	45%	27%	20%	free	45%
6201.90	8	- Of other textile materials	u	45%	27%	20%	free	45%
6202.20	4	- Of wool or fine animal hair	kg	45%	27%	20%	free	45%
6202.30	4	- Of cotton	kg	45%	27%	20%	free	45%
6202.40	9	- Of man-made fibres	kg	45%	27%	20%	free	45%
6202.90	1	- Of other textile materials	u	45%	27%	20%	free	45%

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
6812.99.30	4	- - - Millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber	kg	15%	free	free	free	15%
6812.99.40	1	- - - Filter plates, of a thickness exceeding 2,5 mm	kg	15%	free	free	free	15%
6812.99.50	9	- - - Compressed asbestos fibre jointing, in sheets or rolls, combined with metal sheeting	kg	15%	free	free	free	13,5%
6815.1		- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses:						
6815.11	6	- - Carbon fibres	kg	free	free	free	free	free
6815.12	2	- - Fabrics of carbon fibres	kg	free	free	free	free	free
6815.13	9	- - Other articles of carbon fibres	kg	free	free	free	free	free
6815.19	7	- - Other	kg	free	free	free	free	free
7019.13		- - Other yarn, slivers:						
7019.13.10	4	- - - Yarn	kg	free	free	free	free	free
7019.13.90	2	- - - Other	kg	15%	free	free	free	15%
7019.14	3	- - Mechanically bonded mats	kg	15%	free	free	free	15%
7019.15	9	- - Chemically bonded mats	kg	15%	free	free	free	15%
7019.6		- Mechanically bonded fabrics:						
7019.61		- - Closed woven fabrics of rovings:						
7019.61.10	4	- - - Fabrics woven from multifilament rovings	kg	15%	free	free	free	15%
7019.60.20	1	- - - Other, coated with plastics	kg	10%	free	free	free	10%
7019.61.90	2	- - - Other	kg	5%	5%	free	free	5%
7019.62	3	- - Other closed fabrics of rovings	kg	15%	free	free	free	15%
7019.63	7	- - Closed woven fabrics, plain weave, of yarns, not coated or laminated	kg	5%	free	free	free	5%

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
7019.64	6	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	kg	10%	free	free	free	10%
7019.65		-- Open woven fabrics of a width not exceeding 30 cm:						
7019.65.10	6	--- Fabrics woven from multifilament rovings	kg	15%	free	free	free	15%
7019.65.20	7	--- Coated with plastics	kg	10%	free	free	free	10%
7019.65.90	8	--- Other	kg	5%	free	free	free	5%
7019.66		-- Open woven fabrics of a width exceeding 30 cm:						
7019.66.10	6	--- Fabrics woven with multifilament rovings	kg	15%	free	free	free	15%
7019.66.20	3	--- Coated with plastics	kg	10%	free	free	free	10%
7019.66.90	4	--- Other	kg	5%	free	free	free	5%
7019.69		-- Other:						
7019.69.10	5	--- Other webs, mats, mattresses, boards and similar nonwoven products	kg	15%	free	free	free	15%
7019.69.20	2	--- Coated with plastics	kg	10%	free	free	free	10%
7019.69.90	3	--- Other	kg	5%	free	free	free	5%
7019.7		- Chemically bonded fabrics:						
7019.71	1	-- Veils (thin sheets)	kg	10%	free	free	free	10%
7019.72	8	-- Other closed fabrics	kg	15%	free	free	free	15%
7019.73	4	-- Other open fabrics	kg	15%	free	free	free	15%
7019.80		- Glass wool and articles of glass wool:						
7019.80.10	7	-- For blades used with wind turbines	kg	15%	free	free	free	15%
7019.80.20	4	-- Filter bags; prepared electrical insulating tape, coated or impregnated	kg	free	free	free	free	free

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
7019.80.90	5	-- Other	kg	15%	free	free	free	15%
7019.90.10	1	-- Other, coated with plastics	kg	10%	free	free	free	10%
7104.2		- Other, unworked or simply sawn or roughly shaped:						
7104.21		-- Diamonds:						
7104.21.10	7	--- Synthetic	kg	free	free	free	free	free
7104.21.90	5	--- Other	kg	free	free	free	free	free
7104.29	0	-- Other	kg	free	free	free	free	free
7104.9		- Other:						
7104.91		-- Diamonds:						
7104.91.10	9	--- Synthetic	kg	free	free	free	free	free
7104.91.90	7	--- Other	kg	free	free	free	free	free
7104.99	2	-- Other	kg	free	free	free	free	free
7419.20		- Cast, moulded, stamped or forged, but not further worked:						
7419.20.10	7	-- Chain and parts thereof	kg	free	free	free	free	free
7419.20.90	5	-- Other	kg	15%	free	15%	free	15%
7419.80		- Other:						
7419.80.10	4	-- Cloth (including endless bands), grill and netting; expanded metal	kg	free	free	free	free	free
7419.80.20	1	-- Springs	kg	free	free	free	free	free
7419.80.30	9	-- Cooking or heating apparatus of kind used for domestic purposes, non-electrical, and parts thereof	kg	20%	free	20%	free	20%
7419.80.80	5	-- Chains and parts thereof	kg	free	free	free	free	free
7419.80.90	2	-- Other	kg	10%	free	free	free	5%

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8103.9		- Other						
8103.91	6	-- Crucibles	kg	free	free	free	free	free
8103.99	7	-- Other	kg	free	free	free	free	free
8106.10	4	- Containing more than 99,99 % of bismuth by mass	kg	free	free	free	free	free
8106.90	0	- Other	kg	free	free	free	free	free
8109.2		- Unwrought zirconium; powders:						
8109.21	6	-- Containing less than 1 part hafnium to 500 parts zirconium by mass	kg	free	free	free	free	free
8109.29	7	-- Other	kg	free	free	free	free	free
8109.3		- Waste and scrap:						
8109.31	0	-- Containing less than 1 part hafnium to 500 parts zirconium by mass	kg	free	free	free	free	free
8109.39	1	-- Other	kg	free	free	free	free	free
8109.9		- Other:						
8109.91	8	-- Containing less than 1 part hafnium to 500 parts zirconium by mass	kg	free	free	free	free	free
8109.99	9	-- Other	kg	free	free	free	free	free
8112.3		- Hafnium:						
8112.31	8	-- Unwrought; waste and scrap; powder	kg	free	free	free	free	free
8112.39	9	-- Other	kg	free	free	free	free	free
8112.4		- Rhenium:						
8112.41	2	-- Unwrought; waste and scrap; powders	kg	free	free	free	free	free
8112.49	3	-- Other	kg	free	free	free	free	free

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8112.6		- Cadmium:						
8112.61	1	-- Waste and scrap	kg	free	free	free	free	free
8112.69	2	-- Other	kg	free	free	free	free	free
8414.70	2	- Gas-tight biological safety cabinets	u	free	free	free	free	free
8418.10.10	7	-- For storage and display	u	20%	free	free	free	18%
8418.10.90	5	-- Other	u	25%	free	free	free	25%
8419.12		-- Solar water heaters:						
8419.12.10	3	--- Domestic type	u	15%	free	free	free	13,5%
8419.12.90	1	--- Other	u	free	free	free	free	free
8419.33	1	-- Lyophilisation apparatus, freeze drying units and spray dryers	u	free	free	free	free	free
8419.34	8	-- Other, for agricultural products	u	free	free	free	free	free
8419.35	4	-- Other, for wood, paper pulp, paper or paperboard	u	free	free	free	free	free
8421.32		-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines :						
8421.32.10	6	--- Of a kind used for motor vehicles	u	free	free	free	free	free
8421.32.90	4	--- Other	u	free	free	free	free	free
8428.70	4	- Industrial robots	u	free	free	free	free	free
8462.1		- Hot forming machines for forging, die forging (including presses) and hot hammers:						
8462.11	8	-- Closed die forging machines	u	free	free	free	free	free
8462.19		-- Other:						
8462.19.10	6	--- Presses, hydraulic (excluding those with 3 or more axes, numerically controlled)	u	15%	free	free	free	13,5%

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8462.19.90	4	--- Other	u	free	free	free	free	free
8462.22	9	-- Profile forming machines	u	free	free	free	free	free
8462.23		-- Numerically controlled press brakes:						
8462.23.10	2	--- Hydraulic, of a capacity of less than 8 900 kN (excluding those with 3 or more axes)	u	15%	free	free	free	13,5%
8462.23.90	0	--- Other	u	free	free	free	free	free
8462.24	1	-- Numerically controlled panel benders	u	free	free	free	free	free
8462.25	8	-- Numerically controlled roll forming machines	u	free	free	free	free	free
8462.26		-- Other numerically controlled bending, folding, straightening or flattening machines:						
8462.26.10	1	--- Presses, hydraulic (excluding those with 3 or more axes)	u	15%	free	free	free	13,5%
8462.26.90	3	--- Other	u	free	free	free	free	free
8462.32		-- Slitting lines and cut-to-length lines:						
8462.32.10	0	--- Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes), numerically controlled	u	15%	free	15%	free	13,5%
8462.32.20	8	--- Other, numerically controlled	u	free	free	free	free	free
8462.32.90	9	--- Other	u	free	free	free	free	free
8462.33		-- Numerically controlled shearing machines:						
8462.33.10	7	--- Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes)	u	15%	free	15%	free	13,5%
8462.33.90	5	--- Other	u	free	free	free	free	free
8462.42	8	-- Numerically controlled	u	free	free	free	free	free

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8462.5		- Machines for working tube, pipe, hollow section and bar (excluding presses):						
8462.51		-- Numerically controlled:						
8462.51.10	3	--- Presses and press brakes of a capacity of less than 8 900kN, hydraulic, (excluding those with 3 or more axes)	u	15%	free	free	free	13,5%
8462.51.20	0	--- Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes)	u	15%	free	15%	free	13,5%
8462.51.90	1	--- Other	u	free	free	free	free	free
8462.59		-- Other:						
8462.59.10	4	--- Presses, hydraulic (excluding those with 3 or more axes)	u	15%	free	free	free	13,5%
8462.59.20	1	--- Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes)	u	15%	free	free	free	13,5%
8462.59.90	2	--- Other	u	free	free	free	free	free
8462.6		- Cold metal working presses:						
8462.61		-- Hydraulic presses:						
8462.61.10	8	--- With 3 or more axes	u	free	free	free	free	free
8462.61.20	5	--- Other plate rolling machines with 3 rollers	u	15%	free	free	free	13,5%
8462.61.40	4	--- Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes)	u	15%	free	free	free	13,5%
8462.61.90	6	--- Other	u	15%	free	free	free	13,5%
8462.62		-- Mechanical presses:						

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8462.62.10	4	--- Plate rolling machines with 3 rollers	u	15%	free	free	free	13,5%
8462.62.20	1	--- Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes)	u	15%	free	free	free	13,5%
8462.62.90	2	--- Other	u	free	free	free	free	free
8462.63		-- Servo-presses:						
8462.63.10	0	--- Plate rolling machines with 3 rollers	u	15%	free	free	free	13,5%
8462.63.20	8	--- Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes)	u	15%	free	free	free	13,5%
8462.63.90	9	--- Other	u	free	free	free	free	free
8462.69		-- Other:						
8462.69.10	9	--- Plate rolling machines with 3 rollers	u	15%	free	free	free	13,5%
8462.69.20	6	--- Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes)	u	15%	free	free	free	13,5%
8462.69.90	7	--- Other	u	free	free	free	free	free
8462.90		- Other:						
8462.90.10	5	-- Presses and press brakes of a capacity of less than 8 900kN, hydraulic, (excluding those with 3 or more axes)	u	15%	free	free	free	13,5%
9462.90.20	2	-- Plate rolling machines with 3 rollers	u	15%	15%	free	free	13,5%

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Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8517.13.10	4	--- Designed for use when carried in the hand or on the person	u	free	free	free	free	free
8517.13.90	2	--- Other	u	free	free	free	free	free
8517.14		-- Other telephones for cellular networks or for wireless networks:						
8517.14.10	0	--- Designed for use when carried in the hand or on the person	u	free	free	free	free	free
8517.14.90	9	--- Other	u	free	free	free	free	free
8517.7		- Parts:						
8517.71	1	-- Aerials and aerial reflectors of all kind; parts suitable for use therewith	u	free	free	free	free	free
8517.79	2	-- Other	u	free	free	free	free	free
85.24		Flat panel display modules, whether or not incorporating touch-sensitive screens:						
8524.1		- Without drivers or control circuits:						
8524.11		-- Of liquid crystals:						
8524.11.10	3	--- Suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	u	20%	free	free	free	20%
8524.11.90	1	--- Other	u	free	free	free	free	free
8524.12		-- Of organic light-emitting diodes (OLED):						
8524.12.10	8	--- Suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	u	20%	free	free	free	20%
8524.12.90	8	--- Other	u	free	free	free	free	free
8524.19		-- Other:						
8524.19.10	4	--- Suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	u	20%	free	free	free	20%
8524.19.90	2	--- Other	u	free	free	free	free	free

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8524.9		- Other:						
8524.91		-- Of liquid crystal:						
8524.91.10	4	--- Suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	u	20%	free	free	free	20%
8524.91.90	8	--- Other	u	free	free	free	free	free
8524.92		-- Of organic light-emitting diodes (OLED):						
8524.92.10	6	--- Suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	u	20%	free	free	free	20%
8524.92.90	4	--- Other	u	free	free	free	free	free
8524.99		-- Other:						
8524.99.10	0	--- Suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	u	20%	free	free	free	20%
8524.99.90	9	--- Other	u	free	free	free	free	free
8525.8		- Television cameras, digital cameras and video camera recorders:						
8525.81		-- High-speed goods as specified in Subheading Note 1 to this Chapter:						
8525.81.10	9	--- Television cameras	u	free	free	free	free	free
8525.81.20	6	--- Digital camcorders with a value for duty purposes exceeding R15 000 for the basic camera unit exclusive of any peripherals e.g. memory stick, battery, additional lenses, etc.	u	free	free	free	free	free
8525.81.90	7	--- Other	u	free	free	free	free	free
8525.82		-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter:						
8525.82.10	5	--- Television cameras	u	free	free	free	free	free
8525.82.20	2	--- Digital camcorders with a value for duty purposes exceeding R15 000 for the basic camera unit exclusive of any peripherals e.g. memory stick, battery, additional lenses, etc.	u	free	free	free	free	free

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8525.82.90	3	--- Other	u	free	free	free	free	free
8525.83		-- Other, night vision goods as specified in Subheading Note 3 to this Chapter:						
8525.83.10	1	--- Television cameras	u	free	free	free	free	free
8525.83.20	9	--- Digital camcorders with a value for duty purposes exceeding R15 000 for the base camera unit exclusive of any peripherals e.g. memory stick, battery, additional lenses, etc.	u	free	free	free	free	free
8525.83.90	1	--- Other	u	free	free	free	free	free
8525.89		-- Other						
8525.89.10	1	--- Television cameras	u	free	free	free	free	free
8525.89.20	7	-- Digital camcorders with a value for duty purposes exceeding R15 000 for the base camera unit exclusive of any peripherals e.g. memory stick, battery, additional lenses, etc.	u	free	free	free	free	free
8525.89.90	8	--- Other	u	free	free	free	free	free
8539.5		- Light-emitting diode (LED) light sources:						
8539.51	5	-- Light-emitting diode (LED) modules	kg	free	free	free	free	free
8539.52		-- Light-emitting diode (LED) lamps:						
8539.52.10	9	--- Of the screw-in, bayonet or similar types	u	free	free	free	free	free
8539.52.90	7	--- Other	kg	free	free	free	free	free
8541.4		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled into modules or made up into panels; light-emitting diodes (LED):						
8541.41	4	-- Light-emitting diodes (LED)	u	free	free	free	free	free
8541.42	0	-- Photovoltaic cells not assembled in modules or made up into panels	u	free	free	free	free	free

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Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8549.21		-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs):						
8549.21.10	1	--- Of plastics, containing silver compounds	kg	15%	free	free	free	15%
8549.21.90	1	--- Other	kg	free	free	free	free	free
8549.29		-- Other:						
8549.29.10	2	--- Of plastics, containing silver compounds	kg	15%	free	free	free	15%
8549.29.90	0	--- Other	kg	free	free	free	free	free
8549.3		- Other electrical and electronic assemblies and printed circuit boards:						
8549.31	9	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls(PCBs)	kg	free	free	free	free	free
8549.39	0	-- Other	kg	free	free	free	free	free
8549.9		- Other:						
8549.91	6	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	free	free	free	free	free
8549.99	7	-- Other	kg	free	free	free	free	free
8701.2		- Road tractors for semi-trailers:						
8701.21		-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel):						
8701.21.10	5	--- Of a vehicle mass not exceeding 1 600 kg	u	25%	20%	25%	free	25%

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8701.21.20	2	--- Of a vehicle mass exceeding 1 600 kg	u	20%	12%	15%	free	20%
8701.22		-- With compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:						
8701.22.10	1	--- Of a vehicle mass not exceeding 1 600 kg	u	25%	20%	25%	free	25%
8701.22.20	9	--- Of a vehicle exceeding 1 600 kg	u	20%	12%	15%	free	20%
8701.23		-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:						
8701.23.10	8	--- Of a vehicle mass not exceeding 1 600 kg	u	25%	20%	25%	free	25%
8701.23.20	5	--- Of a vehicle mass exceeding 1 600 kg	u	20%	12%	15%	free	20%
8701.24		-- With only electric motor for propulsion:						
8701.24.10	4	--- Of a vehicle mass not exceeding 1 600 kg	u	25%	20%	25%	free	25%
8701.24.20	1	--- Of a vehicle mass exceeding 1 600 kg	u	20%	12%	15%	free	20%
8701.29		-- Other:						
8701.29.10	6	--- Of a vehicle mass not exceeding 1 600 kg	u	25%	20%	25%	free	25%
8701.29.20	3	--- Of a vehicle mass exceeding 1 600 kg	u	20%	12%	15%	free	20%
8704.4		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:						
8704.41		-- G.V.M. not exceeding 5 t:						
8704.41.10	5	--- Shuttle cars for use in underground mines; low construction flameproof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	u	free	free	free	free	free
8704.41.40	7	--- Off-the-road logging trucks	u	10%	5%	5%	free	10%

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8704.41.70	9	--- Other, of a vehicle mass not exceeding 600 kg	u	free	free	free	free	free
8704.41.75	4	--- Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.41.77)	u	25%	18%	20%	free	25%
8704.41.77	6	--- Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	u	free	free	free	free	free
8704.41.81	4	--- Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	25%	18%	20%	free	25%
8704.41.83	0	--- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	25%	18%	20%	free	25%
8704.41.90	9	--- Other	u	20%	12%	15%	free	20%
8704.42		-- G.V.M. exceeding 5 t but not exceeding 20 t:						
8704.42.10	1	--- Shuttle cars for use in underground mines; low construction flameproof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	u	free	free	free	free	free
8704.42.20	9	--- Off-the-road logging	u	10%	5%	5%	free	10%
8704.42.90	4	--- Other	u	20%	12%	15%	free	20%
8704.43		-- G.V.M. exceeding 20 t:						
8704.43.10	8	--- Shuttle cars for use in underground mines; low construction flameproof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	u	10%	free	free	free	10%

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Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8704.52.10	6	- - - Off-the-road logging trucks	u	10%	5%	5%	free	10%
8704.52.90	4	- - - Other	u	20%	12%	15%	free	20%
8704.60		- Other with only electric motor for propulsion:						
8704.60.05	1	-- Golf carts, pedestrian type	u	free	free	free	free	free
8704.60.07	8	-- Off-the-road logging trucks	u	10%	5%	5%	free	10%
8704.60.10	8	-- With a vehicle mass not exceeding 800 kg	u	free	free	free	free	free
8704.60.30	2	-- Other, double-cab, of a mass not exceeding 2 000 kg or a G.V.M not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M not exceeding 3 500 kg per chassis fitted with a cab	u	25%	18%	20%	free	25%
8704.60.40	5	-- Other, (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M not exceeding 3 500 kg per chassis fitted with a cab	u	25%	18%	20%	free	25%
8704.60.90	6	-- Other	u	20%	12%	15%	free	20%
8708.22	5	-- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	kg	20%	15%	20%	free	20%
88.06		Unmanned aircraft:						
8806.10	7	-- Designed for the carriage of passengers	u	free	free	free	free	free
8806.2		- Other, for remote-controlled flight only:						
8806.21	8	-- With maximum take-off mass not more than 250 g	u	free	free	free	free	free
8806.22	4	-- With a maximum take-off mass more than 250 g but not more than 7 kg	u	free	free	free	free	free

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8806.23	0	-- With maximum take-off more than 7 kg or more but not more than 25 kg	u	free	free	free	free	free
8806.24	7	-- With a maximum take-off mass of more than 25 kg but not more than 150 kg	u	free	free	free	free	free
8806.29	9	-- Other	u	free	free	free	free	free
8806.9		- Other:						
8806.91	2	-- With a maximum take-off mass not more than 250 g	u	free	free	free	free	free
8806.92	6	-- With a maximum take-off mass of more than 250 g but not more than 7 kg	u	free	free	free	free	free
8806.93	2	-- With maximum take-off mass more than 7 kg but not more than 25 kg	u	free	free	free	free	free
8806.94	9	-- With maximum take-off mass of more than 25 kg but not more than 150 kg	u	free	free	free	free	free
8806.99	0	-- Other	u	free	free	free	free	free
88.07		Part of goods of heading 88.01, 88.02 or 88.06:						
8807.10	0	- Propellers and rotors and parts thereof	u	free	free	free	free	free
8807.20	5	- Under-carriage and part thereof	u	free	free	free	free	free
8807.30	5	- Under parts of aeroplanes, helicopters or unmanned aircraft	u	free	free	free	free	free
8807.90	7	- Other	u	free	free	free	free	free
8903.1		- Inflatable (including rigid hull inflatable) boats:						
8903.11	4	-- Fitted or designed to be fitted with a motor, unladen (net) mass (excluding the motor) not exceeding 100 kg	u	10%	free	10%	free	10%

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8903.12	0	- - Not designed for use with a motor and unladen (net) mass not exceeding 100 kg	u	10%	free	10%	free	10%
8903.19	5	- - Other	u	10%	free	10%	free	5%
8903.2		- Sailboats, other than inflatable, with or without auxiliary motor:						
8903.21	9	- - Of a length not exceeding 7.5 m	u	10%	free	10%	free	10%
8903.22	5	- - Of a length exceeding 7.5 m but not exceeding 24 m	u	10%	free	10%	free	10%
8903.23	1	- - Of a length exceeding 24 m	u	10%	free	10%	free	10%
8903.3		- Motorboats, other than inflatable, not including outboard motorboats:						
8903.31	3	- - Of a length not exceeding 7.5 m	u	10%	free	10%	free	5%
8903.32	6	- - Of a length exceeding 7.5 m but not exceeding 24 m	u	10%	free	10%	free	5%
8903.33	6	- - Of a length exceeding 24 m	u	10%	free	10%	free	5%
8903.93	3	- - Of a length not exceeding 7.5 m	u	10%	free	10%	free	10%
9027.8		- Other instruments and apparatus:						
9027.81	8	- - Mass spectrometers	u	free	free	free	free	free
9027.89	9	- - Other	u	free	free	free	free	free
9401.3		- Swivel seats with variable height adjustment:						
9401.31		- - Of wood:						
9401.31.10	2	- - - On a base, with wheels having a diameter not exceeding 65 mm	u	20%	free	20%	free	18%
9401.31.90	0	- - - Other	u	20%	20%	20%	20%	18%
9401.39		- - Other						

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9401.39.10	3	--- On a base, with wheels having a diameter not exceeding 65 mm	u	20%	free	20%	free	18%
9401.39.90	1	--- Other	u	20%	free	20%	free	18%
9401.4		- Seats (excluding garden seats or camping equipment), convertible into beds:						
9401.41	1	-- Of wood	u	20%	free	20%	free	18%
9401.49	0	-- Other	u	20%	free	20%	free	18%
9401.9		- Parts:						
9401.91		-- Of wood:						
9401.91.10	8	--- Identifiable for use with aircraft seats of subheading 9401.10	kg	free	free	free	free	free
9401.91.20	7	--- Mechanical actions for chairs	kg	20%	free	20%	free	18%
9401.91.30	4	--- Laminated plywood seats and backrests	kg	20%	free	20%	free	18%
9401.91.90	8	--- Other	kg	20%	free	20%	free	18%
9401.99		-- Other:						
9401.99.10	0	--- Identifiable for use with aircraft seats of subheading 9401.10	kg	free	free	free	free	free
9401.99.20	8	--- Mechanical actions for chairs	kg	20%	free	20%	free	18%
9401.99.30	5	--- Laminated plywood seats and backrests	kg	20%	free	20%	free	18%
9401.99.90	9	--- Other	kg	20%	free	20%	free	18%
9403.9		- Parts:						
9403.91	7	-- Of wood	kg	20%	free	free	free	18%
9403.99	0	-- Other	kg	20%	free	free	free	18%

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9404.40		- Quilts, bedspreads, elderdowns and duvets (comforters):						
9404.40.1		-- Quilts and bedspreads:						
9404.40.11	9	--- Embroidered or incorporating appliqué work	kg	20%	free	free	free	18%
9404.40.19	5	--- Other	kg	20%	free	free	free	18%
9404.40.2		-- Elderdowns and duvets (comforters):						
9404.40.21	7	--- With feather or down stuffing	kg	20%	free	free	free	18%
9404.40.29	2	--- Other	kg	20%	free	free	free	18%
9405.1		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:						
9405.11		-- Designed for use solely with light-emitting diode (LED) light sources:						
9405.11.10	8	--- Shadowless, commonly used in operating theatres or by dental surgeons	kg	free	free	free	free	free
9405.11.90	6	--- Other	kg	20%	20%	free	20%	20%
9405.19		-- Other:						
9405.19.10	9	--- Shadowless, commonly used in operating theatres or by dental surgeons	kg	free	free	free	free	free
9405.19.90	7	--- Other	kg	20%	20%	20%	free	20%
9405.2		- Electric table, desk, bedside or floor-standing luminaires:						
9405.21	5	-- Designed for use solely with light-emitting diode (LED) light sources	kg	20%	free	free	free	20%
9405.29	6	-- Other	kg	20%	free	free	free	20%
9405.3		- Lighting strings of a kind used for Christmas trees:						
9405.31	9	-- Designed for use solely with light-emitting diode (LED) light sources	kg	free	free	free	free	free

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9405.39	0	-- Other	kg	free	free	free	free	free
9405.4		- Other electric luminaires and lighting fittings:						
9405.41	4	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	kg	20%	free	free	free	18%
9405.42		-- Other, designed for use solely with light-emitting diode (LED) light sources:						
9405.42.21	3	--- Ships navigation lamps	kg	free	free	free	free	free
9405.42.30	2	--- Shadowless, commonly used in operating theatres or by dental surgeon	kg	free	free	free	free	free
9405.42.40	7	--- Other, with base and diffusers of base metal	kg	free	free	free	free	free
9405.42.60	4	--- Floodlights and spotlights designed for use solely or principally with theatre, stage, television or film production	kg	free	free	free	free	free
9405.42.70	1	--- Rope lights, having a casing of polymers of vinyl (chloride) with an outside diameter of 13 mm or more but not exceeding 15 mm, internally fitted with interconnected lamps	kg	free	free	free	free	free
9405.42.90	6	--- Other	kg	20%	free	free	free	18%
9405.49		-- Other:						
9405.49.17	4	--- Ship navigation lamps	kg	free	free	free	free	free
9405.49.47	1	--- Shadowless, commonly used in operating theatres or by dental surgeon	kg	free	free	free	free	free
9405.49.55	2	--- Other, with base and diffusers of base metal	kg	free	free	free	free	free
9405.49.60	9	--- Floodlights and spotlights designed for use solely or principally with theatre, stage, television or film productions	kg	free	free	free	free	free

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9405.49.80	3	--- Rope lights, having a casing of polymers of vinyl (chloride) with an outside diameter of 13 mm or more but not exceeding 15 mm, internally fitted with interconnected lamps	kg	free	free	free	free	free
9405.49.90	0	--- Other	kg	20%	free	free	free	18%
9405.6		- Illuminated signs, illuminated name-plates and the like:						
9405.61	3	-- Designed for use solely with light-emitting diode (LED) light sources	kg	20%	free	free	free	18%
9405.69	4	-- Other	kg	20%	free	free	free	18%
9406.20	2	- Modular building units, of steel	kg	20%	free	free	free	free
9508.2		- Amusement park rides and water park amusements:						
9508.21	8	-- Roller coasters	kg	free	free	free	free	free
9508.22	4	-- Carousels, swings and roundabouts	kg	free	free	free	free	free
9508.23	0	-- Dodge'em cars	kg	free	free	free	free	free
9508.24	7	-- Motion simulators and moving theatres	kg	free	free	free	free	free
9508.25	3	-- Water rides	kg	free	free	free	free	free
9508.26	5	-- Water park amusements	kg	free	free	free	free	free
9508.29	9	-- Other	kg	free	free	free	free	free
9508.30	6	- Fairground amusements	kg	free	free	free	free	free
9508.40	0	- Travelling theatres	kg	free	free	free	free	free
9701.2		- Of an age exceeding 100 years:						
9701.21	6	-- Paintings, drawings and pastels	u	free	free	free	free	free
9701.22	2	-- Mosaics	u	free	free	free	free	free

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9701.29	7	-- Other	u	free	free	free	free	free
9701.9		- Other:						
9701.91	8	-- Paintings, drawings and pastels	kg	free	free	free	free	free
9701.92	4	-- Mosaics	kg	free	free	free	free	free
9701.99	9	-- Other	kg	free	free	free	free	free
97.02		Original engravings, prints and lithographs:						
9702.10	9	- Of an age exceeding 100 years	u	free	free	free	free	free
9702.90	5	- Other	u	free	free	free	free	free
97.03		Original sculptures and statuary, in any material:						
9703.10	2	- Of an age exceeding 100 years	u	free	free	free	free	free
9703.90	9	- Other	kg	free	free	free	free	free
97.05		Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest:						
9705.10	8	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	kg	free	free	free	free	free
9705.2		- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:						
9705.21	0	-- Human specimen and parts thereof	kg	free	free	free	free	free
9705.22	7	-- Extinct or endangered species and parts thereof	kg	free	free	free	free	free
9705.29	1	-- Other	kg	free	free	free	free	free
9705.3		- Collections and collectors' pieces of numismatic interest:						
9705.31	5	-- Of an age exceeding 100 years	kg	free	free	free	free	free
9705.39	6	-- Other	kg	free	free	free	free	free

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
97.06		Antiques of an age exceeding 100 years:						
9706.10	3	- Of an age exceeding 250 years	kg	free	free	free	free	free
9706.90	3	- Other	kg	free	free	free	free	free

By the substitution of the following:

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0302.3		- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheadings 0302.91 to 0302.99:						
0302.33	6	-- Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	kg	free	free	free	free	free
0302.55	8	-- Alaska Pollock (Theragra chalcogramma)	kg	free	free	free	free	free
0303.4		- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99:						
0303.43	4	-- Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	kg	free	free	free	free	free
0303.67	9	-- Alaska Pollock (Theragra chalcogramma)	kg	free	free	free	free	free
0304.75		-- Alaska Pollock (Theragra chalcogramma):						
0304.87		-- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis):						
0304.94		-- Alaska Pollock (Theragra chalcogramma):						
0304.95		-- Fish of the families Bregmacrotidae, Euclichthyidae, Gadidae, Macrouridae, Melanoidae, Merlucciidae, Moridae and Moraenolepididae (excluding Alaska Pollock (Theragra chalcogramma)):						
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:						
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine:						
0306.19		-- Other:						

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0306.39	9	- - Other	kg	free	free	free	free	free
0306.99		- - Other:						
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process:						
0307.2		- Scallops and other molluscs of the family Pectinidae:						
0307.9		- Other:						
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process:						
04.03		Yogurt; buttermilk, curdled milk and cream; kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:						
04.10		Insects and other edible products of animal origin, not elsewhere specified or included:						
0704.10	2	- Cauliflowers and broccoli	kg	free	free	free	free	free
07.11		Vegetables provisionally preserved, but unsuitable in that state for immediate consumption:						
0805.40		- Grapefruit and pomelos:						
08.12		Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption:						
15.15		Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:						
15.16		Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared:						
15.17		Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16:						
15.18		Animal, vegetable or microbial fats and oils and their fractions, halled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:						
16.01		Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products:						
1601.00		Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products:						

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
16.02		Other prepared or preserved meat, meat offal, blood or insects:						
1604.14		- - Tunas, skipjack tuna and bonito (Sarda spp.):						
2008.93	6	- - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos); lingonberries (Vaccinium vitis-idaea)	kg	5%	free	5%	free	5%
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:						
2009.2		- Grapefruit juice; pomelo juice:						
2009.8		- Juice of any other single fruit, nut or vegetable:						
2009.81		- - Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos) juice; lingonberry (Vaccinium vitis-idaea) juice:						
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages (excluding fruit, nut or vegetable juices of heading 20.09):						
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, (excluding those of heading 23.04 or 23.05):						
25.18		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:						
2903.71	2	- - Chlorodifluoromethane (HCFC-22)	kg	free	free	free	free	free
2903.72	9	- - Dichlorodifluoroethanes (HCFC-123)	kg	free	free	free	free	free
2903.73	5	- - Dichlorofluoroethanes (HCFC-141, 141b)	kg	free	free	free	free	free
2903.74	1	- - Chlorodifluoroethanes (HCFC-142, 142b)	kg	free	free	free	free	free
2903.75	8	- - Dichloropentafluoropropanes (HCFC-225, 225ea, 225eb)	kg	free	free	free	free	free
2903.76	4	- - Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	kg	free	free	free	free	free

[illegible]

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
6306.2		- Tents (including temporary canopies and similar articles):						
6802.10	6	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg	free	free	free	free	free
6815.91	2	-- Containing magnesite, magnesin in the form of periclase, dolomite including in the form of dolime, or chromite	kg	free	free	free	free	free
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupsels, tubes, pipes, sheaths, rods and slide gates) (excluding those of siliceous fossil meals or of similar siliceous earths):						
6903.10	1	- Containing by mass more than 50 per cent of free carbon	kg	free	free	free	free	free
70.01		Cullet and other waste and scrap of glass (excluding glass from cathode-ray tubes or other activated glass of heading 85.49); glass in the mass:						
7001.00	1	Cullet and other waste and scrap of glass (excluding glass from cathode ray tubes or other activated glass of heading 85.49); glass in the mass	kg	free	free	free	free	free
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like:						
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics):						
7019.1		- Slivers, rovings, yarn and chopped strands and mats thereof:						
7019.19	5	-- Other	kg	15%	free	free	free	15%
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 other than goods of heading 85.49:						
81.12		Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium, niobium (columbium) and articles of these metals, including waste and scrap:						
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters:						

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8418.10		- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combination thereof;						
84.38		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, (excluding machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils:						
84.62		Machine-tools (including presses) for working metal by forging, hammering or die-forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above:						
8462.2		- Bending, folding, straightening or flattening machines (including press brakes) for flat products:						
8462.3		- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, (excluding combined punching and shearing machines):						
8462.4		- Punching, notching or nibbling machines (excluding presses) for flat products, including combined punching and shearing machines:						
8479.20	4	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	u	free	free	free	free	free
8482.40	0	- Needle roller bearings, including cage and needle roller assemblies	u	free	free	free	free	free
8482.50	5	- Other cylindrical roller bearings, including cage and roller assemblies	u	free	free	free	free	free
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11(C) to this Chapter; parts and accessories:						
8486.40	5	- Machines and apparatus specified in Note 11 (C) to this Chapter	u	free	free	free	free	free
8501.3		- Other DC motors; DC generators, (excluding photovoltaic generators):						
8501.6		- AC generators (alternators), (excluding photovoltaic generators):						
85.17		Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) (excluding transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28):						
8517.1		- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks;						

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28:						
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources:						
85.41		Semi-conductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals:						
8702.30		- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:						
8703.2		- Other vehicles, with only spark-ignition internal combustion piston engine:						
8703.40		- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:						
8703.60		- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:						
8704.2		- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):						
8704.3		- Other, with only spark-ignition internal combustion piston engine:						
8704.90	4	- Other	u	20%	12%	15%	free	20%
8711.10	0	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	u	free	free	free	free	free
8711.20		- With internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³ :						
8711.30	9	- With internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	u	free	free	free	free	free
8711.40	3	- With internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	u	free	free	free	free	free
8711.50	8	- With internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	u	free	free	free	free	free

Heading / Sub - heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
88.02		Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06 (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles:						
9006.53	8	-- For roll film of a width of 35 mm	u	free	free	free	free	free
90.13		Lasers (excluding laser diodes); other optical appliances and instruments, not specified or included elsewhere in this Chapter:						
90.22		Apparatus based on the use of X-rays or of alpha, beta or gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like:						
9022.2		- Apparatus based on the use of alpha, beta or gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:						
9030.3		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (excluding those for measuring or checking semiconductor wafers or devices):						
9030.82	1	-- For measuring or checking semiconductor wafers or devices (including integrated circuits)	u	free	free	free	free	free
9031.41	0	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	u	free	free	free	free	free
94.05		Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:						
9405.50	2	- Non-electrical luminaires and lighting fittings	kg	free	free	free	free	free
95.04		Video game consoles and machines, table or parlour games, including pinball games, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.:						
95.08		Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres:						
9609.10	2	- Pencils and crayons, with leads encased in a rigid sheath	kg	20%	free	free	free	20%

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	ECTA	SADC	MERCOSUR
9617.00	3	Vacuum flasks and other vacuum vessels, complete; parts thereof (excluding glass liners)	kg	20%	free	free	free	18%
96.19		Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material:						
9619.00		Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material:						
97.01		Paintings, drawings and pastels, executed entirely by hand (excluding drawings of heading 49.06 and excluding hand-painted or hand-decorated manufactured articles); collages, mosaics and similar decorative plaques:						
97.02		Original engravings, prints and lithographs:						
97.03		Original sculptures and statuary, in any material:						
97.05		Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, palaeontological or numismatic interest						
97.06		Antiques of an age exceeding one hundred years:						
9801.00.10	0	- For road tractors for semi-trailers of subheading 8701.2 of a vehicle mass not exceeding 1 600 kg (excluding tyres)	kg	20%	20%	20%	20%	20%
9801.00.15	0	- For road tractors for semi-trailers of subheading 8701.2 of a vehicle mass exceeding 1 600 kg (excluding tyres)	kg	20%	20%	20%	20%	20%

By the insertion of new Note(s) 1(b) after Note 1(a) and re-lettering of current Note(s) 1(b) to 1(c) as 1(c) to 1(d) in Chapter 2 of Section I to Part 1 of Schedule No. 1 with the following:

1. This Chapter does not cover the following:
- (a). products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b). edible, non-living insects (heading 04.10);
 - (c). guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - (d). animal fat, excluding products of heading 02.09 (Chapter 15)

By the insertion of the following Note(s) after Note 2 in Chapter 3 of Section I to Part 1 of Schedule No. 1:

3. Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09)

By the insertion of new Note(s) 2 after Note(s) 1, renumbering of current Note(s) 2 to 4 as 3 to 5, insertion of new Note 5(a) and the re-lettering of 5(a) to 5(c) as Notes 5(b) to 5(d) in Chapter 4 of Section I to Part I of Schedule No. 1 with the following:

2. For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
3. For the purposes of heading 04.05:
 - (a). The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 per cent or more but not 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.
 - (b). The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 per cent or more but less than 80 per cent by mass.
4. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a). a milkfat content, by mass of the dry matter, of 5 per cent or more;
 - (b). a dry matter content, by mass, of at least 70 per cent but not exceeding 85 per cent; and
 - (c). they are moulded or capable of being moulded.
5. This Chapter does not cover the following:
 - (a). Non-living insects, unfit for human consumption (heading 05.11);
 - (b). products obtained from whey, containing by mass more than 95 per cent lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02)
 - (c). products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
 - (d). albumins (including concentrates of two or more whey proteins, containing by mass more than 80 per cent whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

By the insertion of the following Note(s) after Note 5(d) in Chapter 4 of Section I to Part I of Schedule No. 1:

6. For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

By the insertion of the following Note(s) after Note 4 in Chapter 7 of Section II to Part I of Schedule No. 1:

5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

By the insertion of the following Note(s) after Note 3 in Chapter 8 of Section II to Part I of Schedule No. 1:

4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

By the substitution of Note 1(B) in Chapter 10 of Section II to Part 1 of Schedule No. 1 with the following:

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

By the substitution of the title of Section III to Part 1 of Schedule No. 1 with the following:

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

By the substitution of the title Subheading Notes and the insertion of new Subheading Note(s) 1 and renumbering of current Subheading Note(s) 1 as 2 with the following

SUBHEADING NOTES:

1. For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
2. For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2 per cent by mass.

By the substitution of the title in Section IV to Part 1 of Schedule No. 1 with the following:

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

By the substitution of the title in Chapter 16 of Section IV to Part 1 of Schedule No. 1 with the following:

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

By the substitution of Note 1 in Chapter 16 of Section IV to Part 1 of Schedule No. 1 with the following:

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.

By the substitution of Note 2 in Chapter 16 of Section IV to Part 1 of Schedule No. 1 with the following:

2. Food preparations fall in this Chapter provided that they contain more than 20 per cent by mass of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

By the substitution of Subheading Note 1 in Chapter 16 of Section IV to Part 1 of Schedule No. 1 with the following:

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net mass content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.

By the substitution of Note 1 in Chapter 18 of Section IV to Part 1 of Schedule No. 1 with the following

1. This Chapter does not cover:
 - (a) Food preparations containing more than 20 per cent by mass of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

By the substitution of Note 1(a) in Chapter 19 of Section IV to Part 1 of Schedule No. 1 with the following:

- (a) except in the case of stuffed products of heading 19.02, food preparations containing more than 20 per cent by mass of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

By the insertion of new Note(s) 1(b) after Note(s) 1(a), the renumbering of current Note(s) 1 (b) to 1 (d) as 1 (c) to 1 (e) and the substitution of new Note 1 (e) in Chapter 20 of Section IV to Part 1 of Schedule No. 1:

1. This Chapter does not cover the following:
 - (a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapters 7, 8 or 11;
 - (b) vegetable fats and oils (Chapter 15);
 - (c) food preparations containing more than 20 per cent by mass of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (d) bakers' wares and other products of heading 19.05; or
 - (e) homogenised composite food preparations of heading 21.04

By the insertion of new Note(s) 1(f) after Note(s) 1(e) and renumbering of current Note(s) 1 (f) and 1 (g) as Note(s) 1 (g) and 1 (h) in Chapter 21 of Section IV to Part 1 of Schedule No. 1 with the following:

1. This Chapter does not cover the following:
 - (a) mixed vegetables of heading 07.12;
 - (b) roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) flavoured tea (heading 09.02);
 - (d) spices or other products of headings 09.04 to 09.10;
 - (e) food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 per cent by mass of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) products of heading 24.04;
 - (g) yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (h) prepared enzymes of heading 35.07

By the substitution of the title in Chapter 24 of Section IV to Part 1 of Schedule No. 1 with the following:

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

By the insertion of new Note(s) (2) and (3) after Note(s) 1 in Chapter 24 of Section IV to Part 1 of Schedule No. 1 with the following:

2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
3. For the purposes of heading 24.04, the expression "inhalation" without combustion means inhalation through heated delivery or other means, without combustion.

By the insertion of new Note(s) 2(e) after Note(s) 2(d) and re-lettering of current Note(s) 2(e) to 2(ij) as Note(s) 2(f) to 2(k) in Chapter 25 of Section V to Part 1 of Schedule No. 1 with the following:

1. This Chapter does not cover the following:
 - (a). sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 28.02);
 - (b). earth colours containing 70 per cent or more by mass of combined iron evaluated at Fe(2)O(3) (heading 28.21);
 - (c). medicaments and other products of Chapter 30;
 - (d). perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e). dolomite ramming mix (heading 38.16);
 - (f). setts, curbstones and flagstones (heading 68.01), mosaic cubes and the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (g). precious or semi-precious stones (heading 71.02 or 71.03);
 - (h). cultured crystals (excluding optical elements) of a mass of not less than 2,5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (i). billiard chalks (heading 95.04); or
 - (k). writing or drawing chalks and tailors' chalks (heading 96.09)

By the substitution of Note(s) 1(f) in Chapter 26 of Section V to Part 1 of Schedule No. 1 with the following:

- (f). waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12 or 85.49); or

By the substitution of Subheading Note 5 in Chapter 27 of Section V to Part 1 of Schedule No. 1 with the following:

5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

By the insertion of Note(s) 4 after Note 3(c) in Section VI to Part 1 of Schedule No. 1 with the following:

4. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

By the substitution of the title of Sub-Chapter IV in Chapter 29 in Section VI to Part 1 of Schedule No. 1 with the following:

ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

By the substitution of Note 1(g) in Chapter 29 of Section VI to Part 1 of Schedule No. 1 with the following:

- (g). the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

By the substitution of Note 4 in Chapter 29 of Section VI to Part 1 of Schedule No. 1 with the following:

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

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen function", the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.

By the substitution of Note(s) 1(b), 1(g) and 1(h) and the insertion of Note(s) 1(ij) after Note 1(h) in Chapter 30 of Section VI to Part 1 of Schedule No. 1 with the following:

1. This Chapter does not cover the following:
- (a). foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (excluding nutritional preparations for intravenous administration) (Section IV);
 - (b). products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);
 - (c). plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (d). aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (e). preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (f). soap or other products of heading 34.01 containing added medicaments;
 - (g). preparations with a basis of plaster for use in dentistry (heading 34.07);
 - (h). blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or
 - (i). diagnostic reagents of heading 38.22

By the substitution of Note 4(e) in Chapter 30 of Section VI to Part 1 of Schedule No. 1 with the following:

- (e). placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments,

By the substitution of Note 1(a) in Chapter 34 of Section VI to Part 1 of Schedule No. 1 with the following:

- (a). edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);

By the substitution of Note 2 in Chapter 37 of Section VI to Part 1 of Schedule No. 1 with the following:

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, including thermosensitive, surfaces.

By the insertion of new Note(s) 1(e) after Note(s) 1(b) and the re-lettering of current Note(s) 1(c) to 1(e) as Note(s) 1(d) and 1(f) in Chapter 38 of Section VI to Part 1 of Schedule No. 1 with the following:

1. This Chapter does not cover the following:
 - (a). Separate chemically defined elements or compounds with the exception of the following:
 - (i). artificial graphite (heading 38.01);
 - (ii). insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (iii). products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (iv). certified reference materials specified in Note 2 below;
 - (v). products specified in Note 3(a) or 3(c) below;
 - (b). mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c). products of heading 24.04;
 - (d). slag, ash and residues (including sludges but excluding sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3(a) or 3(b) to Chapter 26 (heading 26.20);
 - (e). medicaments (heading 30.03 or 30.04); or
 - (f). spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

By the substitution of Note 4(a) in Chapter 38 of Section VI to Part 1 of Schedule No. 1 with the following

- a. Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Schedule;

By the substitution of Note 7 in Chapter 38 of Section VI to Part 1 of Schedule No. 1 with the following:

7. For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

By the substitution of Subheading Note 1 in Chapter 38 of Section VI to Part 1 of Schedule No. 1 with the following:

1. Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).

By the substitution of Subheading Note 3 in Chapter 38 of Section VI to Part 1 of Schedule No. 1 with the following

3. Subheadings 3824.81 to 3824.89 cover only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphochlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48 % by mass, with the following molecular formula: $C_xH(2x-y+2)Cl_y$, where $x=10-13$ and $y=1-13$.

By the substitution of Note 2 in Section VII to Part 1 of Schedule No. 1 with the following:

2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

By the substitution of Note 2(x) in Chapter 39 of Section VII to Part 1 of Schedule No. 1 with the following:

- (x). articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);

By the substitution of Note 2(k) in Chapter 42 of Section VIII to Part 1 of Schedule No. 1 with the following:

- (k). articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);

By the substitution of Note 1(o) in Chapter 44 of Section IX to Part 1 of Schedule No. 1 with the following:

- (o). articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

By the substitution of the title Subheading Note for Subheading Notes and the insertion of new Subheading Note(s) 2, 3 and 4 after Subheading Note(s) 1 in Chapter 44 of Section IX to Part 1 of Schedule No. 1 with the following:

SUBHEADING NOTES:

1. For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
2. For the purposes of subheading 4401.32, the expression "wood briquettes" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by mass. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.
3. For the purposes of subheading 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
4. For the purposes of subheading 4407.14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

By the substitution of Note 2(e) in Chapter 46 of Section IX to Part 1 of Schedule No. 1 with the following:

(e). articles of Chapter 94 (for example, furniture, luminaires and lighting fittings)

By the substitution of Note 2(q) in Chapter 48 of Section X to Part 1 of Schedule No. 1 with the following:

(q). articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).

By the substitution of Note 4 in Chapter 48 of Section X to Part 1 of Schedule No. 1 with the following:

4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 per cent by mass 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 micrometers (microns), weighing not less than 40 g/m² and not more than 65 g/m², and applies only to paper:
- (a). in strips or rolls of a width exceeding 28 cm; or
 - (b). (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

By the substitution of Note 5 in Chapter 48 of Section X to Part 1 of Schedule No. 1 with the following:

5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
- (A) For paper or paperboard of a mass of not more than 150 g/m²:
 - (a) containing 10 per cent or more of fibres obtained by a mechanical or chemi-mechanical process, and
 - (i). of a mass of not more than 80 g/m², or
 - (ii). coloured throughout the mass; or
 - (b) containing more than 8 per cent ash, and
 - (i) of a mass of not more than 80 g/m², or
 - (ii) 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.
 - (B) For paper or paperboard of a mass of more than 150 g/m²:
 - (a). coloured throughout the mass; or
 - (b). having a brightness of 60 per cent or more, and
 - (i) a caliper of 225 micrometers (microns) or less, or
 - (ii) a caliper of more than 225 micrometers (microns) but not more than 508 micrometers (microns) and an ash content of more than 3 per cent; or
 - (c) having a brightness of less than 60 per cent, a caliper of 254 micrometers (microns) or less and an ash content of more than 8 per cent.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard

By the substitution of Note 12 in Chapter 48 of Section X to Part 1 of Schedule No. 1 with the following:

12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49

By the substitution of Note(s) 1 (b) in Section XI to Part 1 of Schedule No. 1 with the following:

(b) human hair or articles of human hair (heading 05.01, 67.03 or 67.04), excluding filtering or straining cloth of a kind commonly used in oil presses or the like (heading 59.11);

By the substitution of Note 1(s) in Section XI to Part 1 of Schedule No. 1 with the following:

(s) articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);

By the substitution of Note 1(u) in Section XI to Part 1 of Schedule No. 1 with the following:

(u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or

By the insertion of new Note(s) 15 after Note(s) 14 in Section XI to Part 1 of Schedule No. 1 with the following:

15. Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

By the substitution of Note 1(f) in Chapter 56 of Section XI to Part 1 of Schedule No. 1 with the following:

f. sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.

By the insertion of new Note(s) 3 after Note(s) 2(b), the renumbering of current Note(s) 3 to 7 as Note(s) 4 to 8 and the substitution of renumbered Note 8 (a) (iii) in Chapter 59 of Section XI to Part 1 of Schedule No. 1 with the following:

3. For the purposes of heading 59.03, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.
4. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).
This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
5. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
 - (a). textile fabrics impregnated, coated, covered or laminated with rubber;
 - (b). of a mass of not more than 1 500 g/m²; or
 - (c). of a mass of more than 1 500 g/m² and containing more than 50 per cent by mass of textile material;
 - (d). fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (e). 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 reinforcing purposes (Chapter 40), or textile products of heading 58.11.
6. Heading 59.07 does not apply to the following:
 - (a). fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b). fabrics painted with designs (excluding painted canvas being theatrical scenery, studio back-cloths or the like);
 - (c). fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d). fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e). wood veneered on a backing of textile fabrics (heading 44.08);
 - (f). natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
 - (g). agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
 - (h). metal foil on a backing of textile fabrics (generally Section XIV or XV).
7. Heading 59.10 does not apply to the following:
 - (a). transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b). transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
8. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
 - (a). textile products in the piece, cut to length or simply cut to rectangular (including square) shape (excluding those having the character of the products of heading 59.08 to 59.10), the following only:
 - (i). textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii). bolting cloth;
 - (iii). filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv). flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v). textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi). cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
 - (b). textile articles (excluding those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts)

By the substitution of Note 4 in Chapter 61 of Section XI to Part 1 of Schedule No. 1 with the following:

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

By the insertion of new Note(s) 4 after Note(s) 3(b) and the renumbering of current Note(s) 4 to 9 as Note(s) 5 to 10 in Chapter 62 of Section XI to Part 1 of Schedule No. 1 with the following:

4. Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

5. For the purposes of heading 62.09:

- (a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 85 cm;
- (b) articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

6. Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

7. For the purposes of heading 62.11 "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments.

These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

By the substitution of Note(s) 1(a) in Chapter 67 of Section XII to Part 1 of Schedule No.1 with the following:

- (a) Filling or straining cloth of human hair (heading 59.11);

By the substitution of Note 1(k) in Chapter 68 of Section XIII to Part 1 of Schedule No. 1 with the following:

(k) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

By the substitution of Note(s) 1 in Chapter 69 of Section XIII to Part 1 of Schedule No. 1 with the following:

1. This Chapter applies only to ceramic products which have been fired after shaping:
 - (a). headings 69.04 to 69.14 apply only to such products (excluding those classifiable in headings 69.01 to 69.03);
 - (b). articles heated to temperatures less than 8000 °C for the purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
 - (c). ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates

By the substitution of Note 2(ij) in Chapter 69 of Section XIII to Part 1 of Schedule No. 1 with the following:

(ij) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

By the insertion of new Note(s) 1(d) and 1(e), re-lettering of current Note(s) 1(d) to 1(g) as 1(f) to 1(ij) and the substitution of re-lettered Note 1(g) in Chapter 70 of Section XIII to Part 1 of Schedule No. 1 with the following:

1. This Chapter does not cover the following:
 - (a). goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b). articles of Chapter 71 (for example, imitation jewellery);
 - (c). optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d). front windcreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
 - (e). front windcreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapter 86 to 88;
 - (f). optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (g). luminaires and lighting fittings, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (h). toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (ij) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96

By the substitution of Note(s) 1(k) in Section XV to Part 1 of Schedule No. 1 with the following:

(k) articles of Chapter 94 (for example, furniture, mattress support, luminaires and lighting fittings, illuminated signs, prefabricated buildings);

By the substitution of Note(s) 2(a) in Section XV to Part 1 of Schedule No. 1 with the following:

(a) articles of headings 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals, other than articles specially designed for use exclusively in implants in medical, surgical, dental, or veterinary sciences (heading 90.21);

By the substitution of Note(s) 8 (a) in Section XV to Part 1 of Schedule No. 1 with the following:

8. In this Section, the following expressions have the meaning hereby assigned to them:

(a). **WASTE AND SCRAP:**

- (i) All metal waste and scrap;
- (ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

By the insertion of new Note(s) 9 after Note 8 (b) in Section XV to Part 1 of Schedule No. 1 with the following

9. For the purposes of Chapter 74 to 76 and 78 to 81, the following expression have the meanings hereby assigned to them:

(a). **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies *mutatis mutandis* to the products of Chapter 81.

(b). **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c). **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d). **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, *inter alia*, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e). **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

By the deletion of Note(s) 1(d) to 1(h) in Chapter 74 of Section XV to Part 1 of Schedule No. 1 with the following:

(d). **BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e). **PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f). **WIRE:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(g). **PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (excluding the unwrought products of heading 74.03), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.

(h). **TUBES AND PIPES:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

By the deletion of Note(s) 1 in Chapter 75 of Section XV to Part 1 of Schedule No. 1 with the following:

NOTE:

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

(a). **BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b). **PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided they have not thereby assumed the character of articles or products of other headings.

(c). **WIRE:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d). **PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (excluding the unwrought products of heading 75.02), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- of a shape (excluding rectangular or square), of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.

(e). **TUBES AND PIPES:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

By the substitution of Subheading Note 2 in Chapter 75 of Section XV to Part 1 of Schedule No. 1 with the following:

2. Notwithstanding the provisions of Chapter Note 9(c) to Section XV, for the purposes of subheading 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

By the deletion of Note(s) 1 in Chapter 76 of Section XV to Part 1 of Schedule No. 1 by the following:

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

(a) BARS AND RODS:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified-rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b). PROFILES:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c). WIRE:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d). PLATES, SHEETS, STRIP AND FOIL:

Flat-surfaced products (excluding the unwrought products of heading 76.01), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided that they do not assume the character of articles or products of other headings.

Headings 76.06 and 76.07 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e). TUBES AND PIPES:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation.

Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings

By the substitution of Subheading Note 2 in Chapter 76 of Section XV to Part 1 of Schedule No. 1 with the following:

2. Notwithstanding the provisions of Chapter Note 9 (c) to Section XV, for the purposes of subheading 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

By the deletion of Note(s) I in Chapter 78 of Section XV to Part 1 of Schedule No. 1 with the following:

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

(a) **BARS AND RODS:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided they have not thereby assumed the character of articles or products of other headings.

(b) **PROFILES:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **WIRKS:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **PLATES, SHEETS, STRIP AND FOIL:**

Flat-surfaced products (excluding the unwrought products of heading 78.01), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.

Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.

(e) **TUBES AND PIPES:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation.

Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

By the deletion of Note(s) 1 in Chapter 79 of Section XV to Part 1 of Schedule No. 1 with the following:

NOTE:

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

(a). BARS AND RODS:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b). PROFILES:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c). WIRE:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(c). PLATES, SHEETS, STRIP AND FOIL:

Flat-surfaced products (excluding the unwrought products of heading 79.01), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.

(e). TUBES AND PIPES:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation.

Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

By the deletion of Note(s) 1 in Chapter 80 of Section XV to Part 1 of Schedule No. 1 with the following:

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

(a) BARS AND RODS:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified-rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided they have not thereby assumed the character of articles or products of other headings.

(b) PROFILES:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) WIRE:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) PLATES, SHEETS, STRIP AND FOIL:

Flat-surfaced products (excluding the unwrought products of heading 80.01), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.

(e) TUBES AND PIPES:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

By the deletion of Note 1 in Chapter 81 of Section XV to Part 1 of Schedule No. 1 with the following:

1. Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

By the substitution of Note(s) 2(b) in Section XVI to Part 1 of Schedule No. 1 with the following:

- (b). other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 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 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with goods of heading 85.24 are to be classified in heading 85.29;

By the insertion of a new Note(s) 6 after Note(s) 5 in Section XVI to Part 1 of Schedule No. 1 with the following:

- 6.
- (A) Throughout the Nomenclature, the expression "electrical and electronic waste and scrap" means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that:
- (i) have been rendered unusable for the original purpose by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for original purposes; and
 - (ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.
- (B). Mixed consignments of "electrical and electronic waste and scrap" and other waste and scrap are to be classified in heading 85.49.
- (C). This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

By the substitution of Note(s) 2 in Chapter 84 of Section XVI to Part 1 of Schedule No.1 with the following:

2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.
- (A) Heading 84.19 does not, however, cover:
- (i) germination plant, incubators or brooders (heading 84.36);
 - (ii) grain dampening machines (heading 84.37);
 - (iii) diffusing apparatus for sugar juice extraction (heading 84.38);
 - (iv) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
 - (v) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- (B) Heading 84.22 does not cover:
- sewing machines for closing bags or similar containers (heading 84.52); or
- office machinery of heading 84.72.
- (C). (C) Heading 84.24 does not cover:
- (i) ink-jet printing machines (heading 84.43); or
 - (ii) water-jet cutting machines (heading 84.56).

By the insertion of a new Note 5 after Note(s) 4(c) in Chapter 84 of Section XVI to Part 1 of Schedule No. 1 with the following:

5. For the purposes of heading 84.62, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear

By the renumbering of the current Note(s) 5 to 8 as Note(s) 6 to 9 and substitution of renumbered 6(D) in Chapter 84 of Section XVI to Part 1 of Schedule No. 1 with the following:

6.

(A). For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:

- (i) storing the processing program or programs and at least the data immediately necessary for the execution of the program;
- (ii) being freely programmed in accordance with the requirements of the user;
- (iii) performing arithmetical computations specified by the user; and
- (iv) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

- (i) it is of a kind solely or principally used in an automatic data processing system;
- (ii) it is connectable to the central processing unit either directly or through one or more other units; and
- (iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C)(ii) and (C)(iii) above, are in all cases to be classified as units of heading 84.71.

D. Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6(C) above:

- (i) printers, copying machines, facsimile machines, whether or not combined;
- (ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) loudspeakers and microphones;
- (iv) television cameras, digital cameras and video camera recorders;
- (v) monitors and projectors, not incorporating television reception apparatus.

E. Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

7. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 73.26.

8. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

9. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

By the insertion of a new Note 10 after the renumbered Note 9 in Chapter 84 of Section XVI in Part 1 of Schedule No. 1 with the following:

10. For the purposes of heading 84.85, the expression "additive manufacturing" (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics):

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 85.85 are to be classified in that heading and in no other heading of the Nomenclature.

By the renumbering of current Note(s) 9 as Note 11 and the substitution of renumbered Note 11 in Chapter 84 of Section XVI in Part 1 of Schedule No. 1 with the following:

- 11.**
- A.** Notes 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86.
- However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes (LED).
- (B)** For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.
- Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
- (i)** The manufacture or repair of masks and reticles;
 - (ii)** assembling semiconductor device or electronic integrated circuits;
 - (iii)** lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D)** Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Schedule.

By the substitution of Subheading Note 2 in Chapter 84 of Section XVI to Part 1 of Schedule No. 1 with the following

- 2.** For the purposes of subheading 8471.49, the term "system" means automatic data processing machines whose units satisfy the conditions laid down in Note 6(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer)

By the insertion of new Note(s) 5 after Note 4(b) in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:

- 5.** For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

By the renumbering of current Note(s) 5 as Note(s) 6 in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:

- 6.** For the purposes of heading 85.23:
- (a)** "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH EPROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b)** the term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements

By the insertion of a new Note 7 after the renumbered Note 6 in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:

7. For the purposes of heading 85.24, "flat-panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g. a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

By the renumbering of Note(s) 6 to 8 as 8 to 10 in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:

8. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, except elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements). The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements. Thin- or thick- film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.
9. For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
10. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

By the insertion of new Note(s) 11 in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:

11. For the purposes of heading 85.39, the expression "light-emitting diodes (LED) light sources" covers:
- (a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control.
- Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.
- (b) "Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

By the renumbering of current Note(s) 9 as Note(s) 12 and the substitution of renumbered Note 12 in Chapter 85 of Section XVI in Part I of Schedule No. 1 with the following

12. For the purposes of headings 85.41 and 85.42:

- (i) "Semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers. Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

"Semiconductor-based transducers" are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean:

1. "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.
 2. "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
 3. "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of the semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties of displacement of a mechanical structure.
 4. "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.
 5. "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of the semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
 6. "Semiconductor-based oscillator" is a type of a semiconductor device, which consists of microelectronic or mechanical structure that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.
 - ii. "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply of power control;
- (b) "Electronic integrated circuits" are:
- (i). monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii). hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii). multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
 - (iv). multi-component integrated circuits (MCUs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps or pads.

For the purpose of this definition:

1. "Components" may be discrete, manufactured independently then assembled on the rest of the MCO, or integrated into other components.
2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
 - a. "Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
 - b. "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movements.
 - c. "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
 - d. "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in this Schedule, except in the case of heading 85.23, which might cover them by reference to, in particular, their function

By the deletion of current Note(s) 10 in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:

10. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged

By the substitution of the title Subheading Note to Subheading Notes and the insertion of new Note(s) 1 to 3 and 5 and renumbering of current Note(s) 1 as Note(s) 4 in Chapter 85 of Section XVI in Part 1 of Schedule No. 1 with the following:

SUBHEADING NOTES:

1. Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:
 - writing speed exceeding 0.5 mm per microsecond;
 - time resolution 50 nanoseconds or less;
 - frame rate exceeding 225,000 frames per second.
2. In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy (silicon) (5×10^6 RAD (Silicon)), without operational degradation.
3. Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89)
4. Subheading 8527.12 covers 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 45 mm.
5. For the purposes of subheadings 8549.11 to 8549.19, "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.

By the substitution of Note 2(k) in Section XVII to Part 1 of Schedule No. 1 with the following

(k) luminaires and lighting fittings and parts thereof of heading 94.05; or

By the insertion of the title Subheading Note and new Subheading Note(s) in Chapter 87 of Section XVII in Part 1 of Schedule No. 1 with the following:

SUBHEADING NOTE:

1. Subheading 8708.22 covers:

- (a) front windscreens (windshields), rear windows and other windows, frames; and
- (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05

By the insertion of the title Notes and new Note(s) in Chapter 88 of Section XVII in Part 1 of Schedule No. 1 with the following:

NOTES:

- 1. For the purposes of this Chapter, the expression "unmanned aircraft" means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during the flight.

The expression "unmanned aircraft", however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

By the substitution of the title Subheading Note to Subheading Notes and the insertion of a new Note 2 in Chapter 88 of section XVII in Part 1 of Schedule No.1 with the following:

SUBHEADING NOTES:

- 1. For the purpose of subheadings 8802.11 to 8802.40, the expression "unladen mass" means the mass of the machine in normal flying order, excluding the mass of the crew and of fuel and equipment other than permanently fitted items of equipment.
- 2. For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

By the substitution of Note(s) 1(f) in Chapter 90 of Section XVIII in Part 1 of Schedule No. 1 with the following:

- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21.

By the substitution of the Heading in Chapter 94 of Section XX to Part 1 of Schedule No. 1 with the following

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LUMINAIRES AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

By the substitution of Note 1(f) in Chapter 94 of Section XX to Part 1 of Schedule No. 1 with the following:

(f) lamps or light sources and parts thereof of Chapter 85

By the substitution of Note 1(l) in Chapter 94 of Section XX to Part 1 of Schedule No. 1 with the following:

(l) toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (excluding lighting strings) such as Chinese lanterns (heading 95.05); or

By the substitution of Note(s) 4 in Chapter 94 of Section XX to Part 1 of Schedule No. 1 with the following:

4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings

By the insertion of new Note(s) 1(p) after Note(s) 1(o) and re-lettering of current Note(s) 1(p) to 1(w) as Note(s) 1(q) to 1(x) in Chapter 95 of Section XX to Part 1 of Schedule No. 1 with the following:

- (p). unmanned aircraft (heading 88.06);
- (q). (sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (r). spectacles, goggles and the like, for sports and outdoor games (heading 90.04);
- (s). decoy calls and whistles (heading 92.08);
- (t). arms or other articles of Chapter 93;
- (u). electric garlands of all kinds (heading 94.05);
- (v). monopods, bipods, tripods and similar articles (heading 96.20);
- (w). racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (x). tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

By the insertion of new Note(s) 6 after Note(s) 5 in Chapter 95 of Section XX to Part 1 of Schedule No. 1 with the following

6. For the purposes of heading 95.08:
- (a). The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
 - (b) the expression "water park amusements" means a device or combination of devices or equipment that are characterized by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
 - (c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

By the substitution of Note 1(k) in Chapter 96 of Section XX to Part 1 of Schedule No. 1 with the following:

(k). articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);

By the insertion of Note(s) 2 after Note(s) 1(c) and the renumbering of current Note(s) 2 to 5 as Note(s) 3 to 6 in Chapter 97 of Section XXI to Part 1 of Schedule No. 1 with the following:

2. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
3. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates, wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
4. Heading 97.03 does not apply to mass-produced reproduction or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
5. A. Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.
B. (A) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately

By the deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Duty	
			Excise	Fiscal
104.35	2403.91.1	Imported from Switzerland:		
104.35.06	2403.91.11	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	UA 7.05/10sticks	UA 7.05/10sticks
104.35.08	2403.91.13	Other	UA 880.88/kg	UA 880.88/kg
104.35	2403.91.9	Other:		
104.35.10	2403.91.91	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	UA 7.05/10sticks	UA 7.05/10sticks
104.35.12	2403.91.93	Other	UA 880.88/kg	UA 880.88/kg
104.35.14	2403.99.05	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	UA 7.05/10sticks	UA 7.05/10sticks
106.20	3824.7	Mixtures containing halogenated derivatives of methane, ethane or propane:		

106.20	3824.71	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):		
106.20.03	3824.71.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg
106.20.06	3824.71.11	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	500c/kg	500c/kg
106.20.07	3824.71.13	Containing chlorodifluoromethane and chloropentafluoroethane (R-502)	500c/kg	500c/kg
106.20.15	3824.71.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.20.16	3824.71.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
106.20	3824.72	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes:		
106.20.28	3824.72.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.20.29	3824.71.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
106.20	3824.73	Containing hydrobromofluorocarbons (HBFCs):		
106.20.42	3824.73.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.20.43	3824.73.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
106.20	3824.74	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):		
106.20.49	3824.74.17	Containing chlorodifluoromethane, Iso-Butane and 1-chloro-1,1-difluoroethane (R-406A)	500c/kg	500c/kg

106.20.50	3824.74.19	Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408A)	500c/kg	500c/kg
106.20.51	3824.74.21	Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (R-409B)	500c/kg	500c/kg
106.20.52	3824.74.23	Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B)	500c/kg	500c/kg
106.20.53	3824.74.25	Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R-418A)	500c/kg	500c/kg
106.20.54	3824.74.27	Containing chlorodifluoromethane and 1-chloro-1,1-difluoroethane (R-22/R-142B)	500c/kg	500c/kg
106.20.55	3824.74.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.20.56	3824.74.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
106.20	3824.77	Containing bromomethane (methyl bromide) bromochloromethane:		
106.20.69	3824.77.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.20.70	3824.77.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
106.20	3824.79	Other:		
106.20.91	3824.79.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.20.92	3824.79.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg

By the insertion of the following

Tariff Item	Tariff Subheading	Article Description	Rate of Duty	
			Excise	Fiscal
104.35.07	2403.91.20	Imported from Switzerland	R880.88/kg	R880.88/kg
104.35.09	2403.91.80	Other	R880.88/kg	R880.88/kg
104.37	24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:		
104.37	2404.11	Containing tobacco or reconstituted tobacco:		
104.37	2404.11.1	Containing reconstituted tobacco:		
104.37.01	2404.11.11	Imported from Switzerland, put up for retail sale in the form of sticks	R7.05/10sticks	R7.05/10sticks
104.37.03	2404.11.13	Imported from Switzerland, other	R880.88/kg	R880.88/kg
104.37.05	2404.11.15	Other, put up for retail sale in the form of sticks	R7.05/10sticks	R7.05/10sticks
104.37.07	2404.11.19	Other	R880.88/kg	R880.88/kg
104.37	2404.11.9	Other		
104.37.11	2404.11.91	Put up for retail sale in the form of sticks	R7.05/10sticks	R7.05/10sticks
104.37.13	2404.11.99	Other	R880.88/kg	R880.88/kg
104.37	2404.19	Other:		
104.37.15	2404.19.20	Other, put up for retail sale in the form of sticks	R7.05/10sticks	R7.05/10sticks
104.37.17	2404.19.90	Other	R880.88/kg	R880.88/kg
106.50	38.27	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included:		
106.50	3827.1	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):		
106.50	3827.11	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):		

Tariff Item	Tariff Subheading	Article Description	Rate of Duty	
			Excise	Fiscal
106.50.03	3827.11.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg
106.50.06	3827.11.11	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	500c/kg	500c/kg
106.50.07	3827.11.13	Containing chlorodifluoromethane and chloropentafluoroethane (R-502)	500c/kg	500c/kg
106.50.15	3827.11.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.50.16	3827.11.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
106.50	3827.12	Containing hydrochlorofluorocarbons (HCFCs)		
106.50.28	3827.12.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.50.29	3827.12.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
106.50	3827.20	Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402):		
106.50.31	3827.20.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.50.33	3827.20.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
106.50	3827.3	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):		
106.50.35	3827.32	Other, containing substances of subheadings 2903.71 to 2903.75	500c/kg	500c/kg
106.50	3827.39	Other:		

Tariff Item	Tariff Subheading	Article Description	Rate of Duty	
			Excise	Fiscal
106.50.37	3827.39.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg
106.50.39	3827.39.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.50.41	3827.39.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
106.50	3827.40	Containing methyl bromide (bromomethane) or bromochloromethane:		
106.50.59	3927.40.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.50.61	3827.40.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
106.50	3827.90	Other:		
106.50.63	3827.90.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.50.65	3827.90.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg

By the deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Duty	
			Excise	Fiscal
124.37	8517.12	Telephones for cellular networks or for other wireless networks:		
124.37.03	8517.12.10	Designed for use when carried in the hand or on the person	9%	9%
124.66	8525.80	Television cameras, digital cameras and video camera recorders:		
124.66.01	8525.80.90	Other	9%	9%
126.04.55	8704.90.05	Golf carts, pedestrian type	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04.60	8704.90.35	Electric vehicles with a vehicle mass not exceeding 800 kg	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04.65	8704.90.40	Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)	(See Note 2 to this Part)

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Duty	
			Excise	Fiscal
124.37.05	8517.13.10	Designed for use when carried in the hand or on the person	9%	9%
124.37	8517.14	Other telephones for cellular networks or for other wireless networks:		
124.37.07	8517.14.10	Designed for use when carried in the hand or on the person	9%	9%
124.66	8525.8	Television cameras, digital cameras and video camera recorders:		
124.66.03	8525.81.90	Other	9%	9%
124.66.05	8525.82.90	Other	9%	9%
124.66.07	8525.83.90	Other	9%	9%
124.66.09	8525.89.90	Other	9%	9%
126.04	8704.4	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		

126.04	8704.41	G.V.M. not exceeding 5 t:		
126.04.44	8704.41.70	Other, of a vehicle mass not exceeding 600 kg	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04.45	8704.41.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.41.77)	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04.46	8704.41.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04.47	8704.41.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04.48	8704.41.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04	8704.5	Other, both with spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		
126.04	8704.51	G.V.M. not exceeding 5 t:		
126.04.51	8704.51.50	Three-wheeled vehicles with motorcycles type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicles type differentials and reverse gears	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04.53	8704.51.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04.55	8704.51.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.51.77)	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04.57	8704.51.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	(See Note 2 to this Part)	(See Note 2 to this Part)

126.04.59	8704.51.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04.61	8704.51.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04	8704.60	Other with only electric motor for propulsion:		
126.04.65	8704.60.05	Golf carts, pedestrian type	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04.67	8704.60.10	With a mass not exceeding 800 kg	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04.69	8704.60.30	Other, double-cab, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)	(See Note 2 to this Part)
126.04.71	8704.60.40	Other, (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)	(See Note 2 to this Part)

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
306.06	3402.11.20	01.08	81	Methyl ester sulphate for the manufacture of washing preparations (detergents) classifiable in tariff heading 34.02	Full duty
306.06	3402.13	01.06	63	Alcohol ethoxylates, for the manufacture of sodium lauryl ether sulphates of subheading 3402.11	Full duty
306.13	3402.11	01.06	64	Organic surface-active agents, anionic, in immediate packings of a content exceeding 10 kg, for the manufacture of fertilizers of Chapter 31	Full duty
307.04	7019.3	01.05	57	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products, for the manufacture of honeycomb panels	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
307.04	7019.40	01.06	69	Glass fibre woven fabrics of rovings, for the manufacture of honeycomb panels	Full duty
307.04	7019.5	01.05	51	Other glass fibre woven fabrics, for the manufacture of honeycomb panels	Full duty
311.02	3402.1	01.05	56	Organic surface-active agents, whether or not put up for retail sale, anionic or non-ionic, for the manufacture of acrylic or modacrylic filament tow, staple fibres and tops	Full duty
316.04	7019.40	01.06	69	Woven fabrics of rovings of glass fibres (excluding those woven from multifilament rovings), coated with plastics, for the manufacture of parts of subheading 8504.90 for electrical transformers	Full duty
316.05	7019.31	01.06	61	Mats of glass fibre, for use as separator material in the manufacture of 2 cell electric accumulators, 4 V	Full duty
316.17	85.29	01.04	48	Display panels (excluding any apparatus classifiable in heading 85.28) not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such condition the Permanent Secretary, Ministry of Investment, Trade and Industry (MITI), may allow by specific permit, for the manufacture of reception apparatus for television, classifiable in subheadings 8528.72.90 and 8528.73.90, provided that the the Permanent Secretary, MITI is satisfied that the manufacturing process for reception apparatus for television includes the mounting and populating of unpopulated (blank) circuit boards	Full duty
316.23	8529.90	02.06	63	Display panels (excluding any apparatus classifiable in heading 85.28) not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the Permanent Secretary, MITI, may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus classifiable in tariff subheadings 8528.52.90 and 8528.59.90, provided that the Permanent Secretary, MITI, is satisfied that the manufacturing process for monitors not incorporating television reception apparatus includes the mounting and populating of unpopulated (blank) circuit boards	Full duty
316.23	8529.90	03.06	64	Display panels (excluding any apparatus classifiable in heading 85.28), not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the Permanent Secretary, MITI, may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus, classifiable in tariff subheadings 8528.52.90 and 8528.59.90	Full duty less 12.2%

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.13	9405.40	01.06	62	Other electric lamps and lighting fittings, of base metal, for the manufacture of aircraft	Full duty
320.01	9401.90	01.06	67	Parts, for the manufacture of motor vehicle seats	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
306.06	3402.31.20	01.08	86	Methyl ester sulphate for the manufacture of washing preparations (detergents) classifiable in tariff heading 34.02	Full duty
306.06	3402.42	01.06	67	Alcohol ethoxylates, for the manufacture of sodium lauryl ether sulphates of subheading 3402.11	Full duty
306.13	3402.3	01.05	50	Organic surface-active agents, anionic, in immediate packings of a content exceeding 10 kg, for the manufacture of fertilizers of Chapter 31	Full duty
307.04	70.19	01.04	41	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products, for the manufacture of honeycomb panels	Full duty
307.04	7019.6	01.05	59	Glass fibre woven fabrics of rovings, for the manufacture of honeycomb panels	Full duty
307.04	7019.61	01.06	62	Other glass fibre woven fabrics, for the manufacture of honeycomb panels	Full duty
311.02	34.02	01.04	43	Organic surface-active agents, whether or not put up for retail sale, anionic or non-ionic, for the manufacture of acrylic or modacrylic filament tow, staple fibres and tops	Full duty
316.04	7019.61	01.06	61	Woven fabrics of rovings of glass fibres (excluding those woven from multifilament rovings), coated with plastics, for the manufacture of parts of subheading 8504.90 for electrical transformers	Full duty
316.05	70.19	01.04	40	Mats of glass fibre, for use as separator material in the manufacture of 2 cell electric accumulators, 4 V	Full duty
316.17	85.24	01.04	46	Display panels (excluding any apparatus classifiable in heading 85.28) not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such condition the Permanent Secretary, Ministry of Investment, Trade and Industry (MITI), may allow by specific permit, for the manufacture of reception apparatus for television, classifiable in subheadings 8528.72.90 and 8528.73.90, provided that the the Permanent Secretary, MITI, is satisfied that the manufacturing process for reception apparatus for television includes the mounting and populating of unpopulated (blank) circuit boards	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.23	8524.9	01.05	58	Display panels (excluding any apparatus classifiable in heading 85.28) not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the Permanent Secretary, MITI, may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus classifiable in tariff subheadings 8528.52.90 and 8528.59.90, provided that the Permanent Secretary, MITI, is satisfied that the manufacturing process for monitors not incorporating television reception apparatus includes the mounting and populating of unpopulated (blank) circuit boards	Full duty
316.23	8524.9	02.05	52	Display panels (excluding any apparatus classifiable in heading 85.28), not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the Permanent Secretary, MITI, may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus, classifiable in tariff subheadings 8528.52.90 and 8528.59.90	Full duty less 12.2%
317.13	9405.4	01.05	57	Other electric lamps and lighting fittings, of base metal, for the manufacture of aircraft	Full duty
320.01	9401.9	01.05	51	Parts, for the manufacture of motor vehicle seats	Full duty

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.13	00.00	02.00	04	Goods of any description, for the manufacture of aircraft interior units of heading 88.07	Full Duty

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.16	8462.10	01.06	67	Hydraulic presses of a drawing capacity of 18 000 kN or more and of a table size of 4 500 mm or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Investment, Trade and Industry (MITI), may allow by specific permit, provided the Permanent Secretary, Ministry of Investment, Trade and Industry (MITI), is satisfied that such presses will be used solely or principally in the manufacture of sideframe panels for motor vehicles	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	8701.20	02.06	68	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	8701.20	03.06	62	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.16	8462.1	01.05	51	Hydraulic presses of a drawing capacity of 18 000 kN or more and of a table size of 4 500 mm or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Investment, Trade and Industry (MITI), may allow by specific permit, provided the Permanent Secretary, Ministry of Investment, Trade and Industry (MITI), is satisfied that such presses will be used solely or principally in the manufacture of sideframe panels for motor	Full duty
460.17	8701.2	01.05	58	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	8701.2	02.05	52	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item

By the deletion of the following:

Refund Item	Tariff Heading	Rebate Code	CD	Description	Extent of Refund
537.03	8701.20	01.06	64	Road tractors of semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.04	8701.20	01.06	65	Road tractors of semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item

By the insertion of the following:

Refund Item	Tariff Heading	Rebate Code	CD	Description	Extent of Refund
537.03	8701.2	01.05	59	Road tractors of semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.04	8701.2	01.05	50	Road tractors of semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item

By the substitution of Note 2(c) in Schedule No. 6 with the following:

(c) recipients of goods provided for in items 618.01, 619.01, 620.01, 620.02, 620.03, 621.02, 622.05, 622.07, 622.08, 623.01, 623.02, 623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00, 670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule.

By the substitution of Note 4 in Section E to Part 1 of Schedule No. 6 with the following:

4. (a)	For the purpose of items 622.21, 622.22 and 622.23 the following:
(i)	Tobacco products and tobacco substitute products which are off-specification or has undergone post-manufacturing deterioration or has become contaminated may only be reprocessed or destroyed in a customs and excise manufacturing warehouse where the excise duty is not less than R25 000 on any quantity found to be off-specification or that has undergone postmanufacturing deterioration or which has become contaminated within a period of twelve months after removal from such warehouse and such goods are returned to such warehouse within such period.
(ii) (aa)	The provisions of this item shall apply in respect of tobacco products or tobacco substitute products -
(A)	in the case of cigarettes, if the cigarettes are returned in the originally sealed outer containers containing at least 9 000 cigarettes;
(B)	in the case of other tobacco products or tobacco substitute products, if such products are returned in the originally sealed outer containers used for wholesale or similar trade packing.
(ab)	Any such application shall be supported by a credit note in respect of the products concerned.
(b)	(i)
If the Commissioner approves the application, any tobacco products or tobacco substitute products returned in terms of this item shall be (aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or (cc) destroyed under supervision of an officer.	
(ii)	The licensee of a customs and excise manufacturing warehouse to which such products are returned for reprocessing or destruction must keep a record which includes at least the following -
(aa)	a detailed description of the goods received including the applicable tariff item;
(ab)	the quantity received;
(ac)	the date of receipt;

By the substitution of Note 4 in Section E to Part 1 of Schedule No. 6 with the following:

	(dd) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned; (ee) the delivery note under cover of which such product were returned.
(c)	For the purpose of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 4(b)(3)(aa).
(d)	The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77 any amount duty refundable against the amount payable on any such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.

By the substitution of Note 1 in Section E to Part 1 of Schedule No. 6 with the following:

1.	Items 622.05, 622.07 and 622.08 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.
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By the substitution of Note 2 in Section E to Part 1 of Schedule No. 6 with the following:

2.	Items 622.10, 622.12 and 622.13 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft).
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By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.07	104.35.06	05.01	72	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	
622.07	104.35.08	06.01	70	Other	Full duty	
622.07	104.35.10	07.01	79	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	
622.07	104.35.12	08.01	77	Other	Full duty	

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.07	104.35.14	09.01	75	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	
622.07	104.35.15	10.01	77	Other cigarette tobacco substitutes	Full duty	

622.07	104.35.17	11.01	78	Other pipe tobacco substitutes	Full duty	
622.07	104.35.19	12.01	76	Other	Full duty	
622.12	104.35.06	05.01	71	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	
622.12	104.35.08	06.01	76	Other	Full duty	
622.12	104.35.10	07.01	78	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	
622.12	104.35.12	08.01	76	Other	Full duty	
622.12	104.35.14	09.01	74	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	
622.12	104.35.15	10.01	79	Other cigarette tobacco substitutes	Full duty	
622.12	104.35.17	11.01	77	Other pipe tobacco substitutes	Full duty	
622.12	104.35.19	12.01	75	Other	Full duty	
622.22	104.35.06	05.01	78	Products intended for inhalation without combustion, put up for retail sale in the form of sticks		As provided in Note 4 to this Section
622.22	104.35.08	06.01	78	Other		As provided in Note 4 to this Section
622.22	104.35.10	07.01	76	Products intended for inhalation without combustion, put up for retail sale in the form of sticks		As provided in Note 4 to this Section
622.22	104.35.12	08.01	74	Other		As provided in Note 4 to this Section
622.22	104.35.14	09.01	72	Products intended for inhalation without combustion, put up for retail sale in the form of sticks		As provided in Note 4 to this Section
622.22	104.35.15	10.01	77	Other cigarette tobacco substitutes		As provided in Note 4 to this Section
622.22	104.35.17	11.01	75	Other pipe tobacco substitutes		As provided in Note 4 to this Section
622.22	104.35.19	12.01	73	Other		As provided in Note 4 to this Section

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.07	104.35.09	05.01	78	Other	Full duty	
622.07	104.35.15	06.01	73	Other cigarette tobacco substitutes	Full duty	

By the insertion of the following:

Rebate Item	Thrill Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.07	104.35.17	07.01	71	Other pipe tobacco substitutes	Full duty	
622.07	104.35.19	08.01	70	Other	Full duty	
622.08	104.37	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:				
622.08	104.37.05	01.01	79	Other, put up for retail sale in the form of sticks	Full duty	
622.08	104.37.07	02.01	77	Other	Full duty	
622.08	104.37.11	03.01	79	Put up for retail sale in the form of sticks	Full duty	
622.08	104.37.13	04.01	77	Other	Full duty	
622.08	104.37.15	05.01	75	Other, put up for retail sale in the form of sticks	Full duty	
622.08	104.37.17	06.01	73	Other	Full duty	
622.12	104.35.09	05.01	77	Other	Full duty	
622.12	104.35.15	06.01	72	Other cigarette tobacco substitutes	Full duty	
622.12	104.35.17	07.01	70	Other pipe tobacco substitutes	Full duty	
622.12	104.35.19	08.01	79	Other	Full duty	
622.13	104.37	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:				
622.13	104.37.05	01.01	78	Other, put up for retail sale in the form of sticks	Full duty	
622.13	104.37.07	02.01	76	Other	Full duty	
622.13	104.37.11	03.01	78	Put up for retail sale in the form of sticks	Full duty	
622.13	104.37.13	04.01	76	Other	Full duty	
622.13	104.37.15	05.01	74	Other, put up for retail sale in the form of sticks	Full duty	
622.13	104.37.17	06.01	72	Other	Full duty	
622.22	104.35.09	05.01	75	Other		As provided in Note 4 to this Section
622.22	104.35.15	06.01	70	Other cigarette tobacco substitutes		As provided in Note 4 to this Section
622.22	104.35.17	07.01	79	Other pipe tobacco substitutes		As provided in Note 4 to this Section
622.22	104.35.19	08.01	77	Other		As provided in Note 4 to this Section
622.23	104.37	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:				
622.23	104.37.05	01.01	76	Other, put up for retail sale in the form of sticks		As provided in Note 4 to

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.23	104.37.07	02.01	74	Other		As provided in Note 4 to this Section
622.23	104.37.11	03.01	76	Put up for retail sale in the form of sticks		As provided in Note 4 to this Section
622.23	104.37.13	04.01	74	Other		As provided in Note 4 to this Section
622.23	104.37.15	05.01	72	Other, put up for retail sale in the form of sticks		As provided in Note 4 to this Section
622.23	104.37.17	06.01	70	Other		As provided in Note 4 to this Section

MADE this 15th day of November, 2021

PEGGY O. SERAME,
Minister of Finance and Economic Development.