

1970 No. 1522

## CUSTOMS AND EXCISE

## The Import Duties (General) (No. 7) Order 1970

<i>Made - - - -</i>	14th October 1970
<i>Laid before the House of Commons</i>	4th November 1970
<i>Coming into Operation</i>	1st January 1971

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 2 and 13 of the Import Duties Act 1958(a), and of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order:—

1.—(1) This Order may be cited as the Import Duties (General) (No. 7) Order 1970.

(2) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) Nothing in this Order shall be construed as affecting the operation of any instrument made under the Import Duties Act 1958 and not revoked by this Order, or as affecting any relief to which any person is or may become entitled under any provisions of that Act.

(4) This Order shall come into operation on 1st January 1971.

2.—(1) The form of customs tariff set out in column 1 of Schedule 1 to this Order (being the form prescribed by the Import Duties (General) (No. 3) Order 1969(c) as amended by subsequent Orders under the Import Duties Act 1958(d), and with other amendments required to give effect to the Geneva agreements, or consisting of the omission of unnecessary subheadings or other minor modifications, including modifications taking into account the introduction of decimal currency) may continue to be referred to as the Customs Tariff 1959 and to be used in classifying goods for customs purposes in cases where some other method is not required under any enactment.

In this paragraph "the Geneva agreements" means the agreements dated 30th June 1967(e) entered into at Geneva between Her Majesty's Government in the United Kingdom and the Governments of certain other countries and amending the General Agreement on Tariffs and Trade concluded in Geneva in 1947(f).

(2) The form so set out shall be interpreted and applied in accordance with the interpretative rules preceding it in the said Schedule 1, but the Index of General Definitions etc. appended to those rules shall not be taken as part of that form or affect its interpretation.

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(a) 1958 c. 6.

(b) 1889 c. 63.

(c) S.I. 1969/1413 (1969 III, p. 4150).

(d) See the Orders revoked by Art. 4 of this Order.

(e) Cmnd. 3347.

(f) Cmnd. 7258.

(3) Where goods are to be classified in accordance with that form and the classification depends on the rate of duty, then, unless the contrary intention appears, account shall be taken of all customs duties for the time being chargeable, other than duty under the Customs Duties (Dumping and Subsidies) Act 1969(a), and the classification shall be made by a comparison of the amounts chargeable on goods not qualifying for any preferential rate of duty.

3.—(1) Where in any heading or subheading of Schedule 1 to this Order a rate of duty is shown in column 2, then, on the importation into the United Kingdom of goods classified in that heading or subheading, there shall, subject to the following provisions of this Article, be charged an import duty at the rate so shown:

Provided that—

- (a) no import duty shall be charged in the case of goods of the Republic of Ireland consigned to the United Kingdom from that country;
- (b) in the case of goods qualifying for Commonwealth preference (not being goods falling within paragraph (a) above), no import duty shall be charged unless a rate is shown in column 3 prefixed by the letter "C" and, if a rate is so shown, import duty shall be charged at that rate;
- (c) in the case of goods of Convention area origin within the meaning of the European Free Trade Association Act 1960(b), but subject to section 2 of that Act, no import duty shall be charged unless a rate is shown in the said column 3 prefixed by the letter "E" and, if a rate is so shown, import duty shall be charged at that rate; and
- (d) where a heading or subheading limits a rate of duty to a specified period, or shows different rates for different periods, the duty shall be charged accordingly.

(2) Goods falling within both paragraph (b) and paragraph (c) of the proviso to paragraph (1) above shall, if less import duty would be chargeable if they were treated as falling solely within one of those paragraphs than if they were treated as falling solely within the other, be treated for the purposes of this Order as excluded from that other paragraph.

(3) Where—

- (a) any import duty is by this Order expressed to be chargeable on goods of any description, and
- (b) any goods of that description are chargeable with a revenue duty (not being a duty in addition to which the import duty is expressed to be chargeable) but those goods are not exempt from import duties,

then import duty shall be charged on those goods at a rate less by the amount of any such revenue duty chargeable on them than the rate at which the import duty is expressed to be chargeable or, if that amount is equal to or greater than the duty at the last-mentioned rate, shall not be charged on those goods.

(4) Any reference in Schedule 1 to this Order to a percentage, in relation to a rate of duty, is a reference to a percentage of the value of the goods; and the expression "full rate", where used in column 3 of that Schedule in relation to goods of any description, means the rate shown for goods of that description in column 2.

- (5) In ascertaining the rate of duty chargeable in respect of any goods—
- (a) until the end of 14th February 1971 (the day before the appointed day for the purposes of the Decimal Currency Act 1969(a)) there shall be disregarded so much of any entry in Schedule 1 to this Order as consists in a sum of money shown in square brackets; and
  - (b) on and after 15th February 1971 there shall be disregarded so much of any entry so specified as consists in a sum of money (other than a whole number of pounds) not shown in square brackets.
- (6) In this Article, and in Schedule 1 to this Order, “revenue duty” means a duty of customs chargeable under any enactment other than the Import Duties Act 1958 and the Customs Duties (Dumping and Subsidies) Act 1969.
4. The Import Duties (General) Orders specified in Schedule 2 to this Order are hereby revoked.

*David Howell,*  
*Bernard Weatherill,*

Two of the Lords Commissioners  
of Her Majesty's Treasury.

14th October 1970.





## SCHEDULE 1

## FORM OF CUSTOMS TARIFF, AND RATES OF IMPORT DUTY

[For list of section and chapter titles, see end of Schedule.]

## INTERPRETATIVE RULES

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification (as between headings) shall be determined according to the terms of the headings and any relative Section or Chapter notes and, provided such headings or notes do not otherwise require, according to Rules 2 to 5 below.

2. Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When for any reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description (subheadings being disregarded).
- (b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to (a) shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable.
- (c) When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which involves the highest rate of duty.

4. Where in a note to a Section or Chapter it is provided that certain goods are not covered by that Section or Chapter, a reference being made parenthetically to another Section or Chapter or to a particular heading, the note shall, except in so far as the context requires otherwise, be taken to refer to all the goods falling within that other Section or Chapter or heading notwithstanding that only certain of those goods are referred to by description in the note.

5. Goods not falling within any heading of the Schedule shall be classified under the heading appropriate to the goods to which they are most akin.

6. Except as provided in a note to a Section or Chapter expressed to be a special note applying to subheadings only, the classification of goods within a heading is to be determined by applying as between subheadings the like Rules as are to be applied between headings, and, except in so far as the contrary intention appears, terms used in a subheading are to be interpreted in the same way as in the heading.

*Index of General Definitions etc.*

Phrase or matter	Defined or explained in
1. Alloys (how classified in Sections XIV and XV)	Chapter 71, Note 5 Section XV, Note 3
2. Artificial fur	Chapter 43, Note 5
3. Base metal	Section XV, Notes 4, 5 and 7
4. Composition leather	Chapter 41, Note 2
5. Embroidery	Chapter 58, Note 5
6. Fine animal hair	Note to Chapter 53
7. Furskins	Chapter 43, Note 1
8. Glass	Chapter 70, Note 3
9. Horsehair	Chapter 5, Note 4
10. Hydrocarbon oils	Chapter 27, Special Note
11. Ivory	Chapter 5, Note 3
12. Light oils	Chapter 27, Special Note
13. Made up (used of textiles in Section XI)	Section XI, Note 6
14. Man-made fibres	Chapter 51, Note 1
15. Mixed textiles (how classified in Chapters 50 to 57)	Section XI, Note 2
16. Parts of general use (of base metal)	Section XV, Note 2
17. Pearls	Chapter 71, Note 4
18. Precious metal	Chapter 71, Notes 4, 6 and 7
19. Put up for retail sale (used of yarn in Chapters 50, 51 and 53 to 56)	Section XI, Note 4
20. Rubber	Chapter 40, Notes 1 and 4
21. Sweetening matter	Special Note to Section IV
22. Twine, cordage, ropes and cables (in Section XI)	Section XI, Note 3
23. Waste and scrap (used of base metal in Section XV)	Section XV, Note 6

## SECTION I

## LIVE ANIMALS; ANIMAL PRODUCTS

## Chapter 1

*Live Animals*

## Notes

1. This Chapter does not cover fish, crustaceans, molluscs or microbial cultures.
2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>01.01</b> Live horses, asses, mules and hinnies ...	—	—
<b>01.02</b> Live animals of the bovine species ...	—	—
<b>01.03</b> Live swine ... ..	—	—
<b>01.04</b> Live sheep and goats ... ..	—	—
<b>01.05</b> Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls	10%	C — E 10%
<b>01.06</b> Other live animals:		
(A) Quadrupeds ... ..	—	—
(B) Bees ... ..	—	—
(C) Other ... ..	10%	C — E 10%

## Chapter 2

*Meat and Edible Meat Offals*

## Note

This Chapter does not cover:

- (a) Products of the kinds described in headings Nos. 02.01, 02.02, 02.03, 02.04 and 02.06 unfit or unsuitable for human consumption;  
 (b) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood of heading No. 05.15; or  
 (c) Animal fat, other than products of heading No. 02.05 (Chapter 15).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>02.01 Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:</b>		
(A) Meat:		
(1) Beef and veal:		
(a) Boned or boneless ... ..	5%	C — E 5%
(b) Other:		
(i) Chilled ... ..	7s. [£0·3500] per cwt.	C — E 7s. [£0·3500] per cwt.
(ii) Fresh or frozen ... ..	6s. 2·64d. [£0·3110] per cwt.	C — E 6s. 2·64d. [£0·3110] per cwt.
(2) Mutton and lamb ... ..	—	—
(3) Horsemeat ... ..	5%	C — E 5%
(4) Other ... ..	10%	C — E 10%
(B) Edible offals:		
(1) Beef and veal:		
(a) Sweetbreads and tongues ... ..	—	—
(b) Other ... ..	12%	C — E 12%
(2) Other ... ..	—	—
<b>02.02 Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen:</b>		
(A) Dead poultry:		
(1) Guinea fowl ... ..	10%	C — E 10%
(2) Other ... ..	3d. [£0·0125] per lb.	C — E 3d. [£0·0125] per lb.
(B) Edible poultry offals ... ..	10%	C — E 10%
<b>02.03 Poultry liver, fresh, chilled, frozen, salted or in brine</b>	10%	C — E 10%
<b>02.04 Other meat and edible meat offals, fresh, chilled or frozen:</b>		
(A) Rabbit, fresh ... ..	5%	C — E 5%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>02.04 Other meat and edible meat offals, fresh, chilled or frozen:—<i>contd.</i></b>		
(B) Edible meat offals ... ..	—	—
(C) Whale meat ... ..	10%	—
(D) Other ... ..	10%	C — E 10%
<b>02.05 Unrendered pig fat free of lean meat and unrendered poultry fat, fresh, chilled, frozen, salted, in brine, dried or smoked</b>	10%	C — E 10%
<b>02.06 Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:</b>		
(A) Meat:		
(1) Beef and veal:		
(a) Boned or boneless ... ..	20%	C — E 20%
(b) Other ... ..	6s. 2·64d. [£0·3110] per cwt.	C — E 6s. 2·64d. £0·3110] per cwt.
(2) Mutton and lamb ... ..	—	—
(3) Hams, whole:		
(a) In airtight containers ... ..	10%	C — E 10%
(b) Other ... ..	—	—
(4) Other:		
(a) Pork (including ham and bacon), not canned or bottled	10%	—
(b) Horsemeat ... ..	5%	C — E 5%
(c) Other ... ..	10%	C — E 10%
(B) Edible offals:		
(1) Beef and veal:		
(a) Sweetbreads and tongues ... ..	—	—
(b) Other ... ..	20%	C — E 20%
(2) Other ... ..	—	—

## Chapter 3

*Fish, Crustaceans and Molluscs*

## Note

This Chapter does not cover:

- (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.04 or 02.06);  
 (b) Fish (including livers and roes thereof), crustaceans and molluscs, dead, unfit or unsuitable for human consumption either by reason of their species or their condition (Chapter 5); or  
 (c) Caviar or caviar substitutes (heading No. 16.04).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>03.01 Fish, fresh (live or dead), chilled or frozen:</b>		
(A) Salmon, chilled or frozen ... ..	—	—
(B) Fish roes ... ..	5%	C — E 5%
(C) Other:		
(1) Fillets, chilled or frozen; portions, weighing not less than 1 ounce each, prepared by cutting blocks of fillets, chilled or frozen	10%	—
(2) Other ... ..	10%	C — E 10%
<b>03.02 Fish, salted, in brine, dried or smoked:</b>		
(A) Wet salted split fish ... ..	—	—
(B) Fish roes ... ..	5%	C — E 5%
(C) Other ... ..	10%	C — E 10%
<b>03.03 Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:</b>		
(A) Clams, cockles, crabs, crawfish, cray- fish, lobsters, mussels, Norway lobsters (Dublin Bay prawns), scallops (in- cluding queen scallops), shrimps, whelks, winkles:		
(1) Frozen or dried ... ..	10%	C — E 10%
(2) Other ... ..	30%	C — E 30%
(B) Oysters:		
(1) In shell:		
(a) Of the kind <i>Ostrea virginica</i> from 1st June to last day of February	15%	C — E 15%
(b) Other kinds ... .. from 1st June to last day of February	30%	C — E 30%
(2) Not in shell ... ..	30%	C — E 30%

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>03.03 Crustaceans and molluscs, etc.—<i>contd.</i></b>		
(C) Prawns:		
(1) Peeled prawns, chilled or frozen...	10%	—
(2) Other ... ..	10%	C — E 10%
(D) Other ... ..	10%	C — E 10%

## Chapter 4

*Dairy Produce; Birds' Eggs; Natural Honey*

## Notes

1. The expression "milk" means whole milk (full cream) or skimmed milk (separated), buttermilk, whey, and kephir, yoghurt and similar fermented milk.

2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>04.01 Milk and cream, fresh, not concentrated or sweetened</b>	10%	C — E 10%
<b>04.02 Milk and cream, preserved, concentrated or sweetened:</b>		
(A) Milk (other than buttermilk, whey, and kephir, yoghurt and similar fermented milk):		
(1) Evaporated or condensed:		
(a) Whole:		
(i) Not containing added sweetening matter	6s. [£0·3000] per cwt.	C — E 6s. [£0·3000] per cwt.
(ii) Other ... ..	7s. 6·96d. [£0·3790] per cwt.	C — E 7s. 6·96d. [£0·3790] per cwt.
(b) Skimmed ... ..	10%	C — E 10%
(2) Dried milk, block milk and other	6s. [£0·3000] per cwt.	C — E 6s. [£0·3000] per cwt.
(B) Other:		
(1) Canned cream ... ..	10%	C —
(2) Other ... ..	10%	C — E 10%
<b>04.03 Butter ... ..</b>	—	—
<b>04.04 Cheese and curd:</b>		
(A) Cheese:		
(1) Blue veined ... ..	10%	C —
(2) Other ... ..	15%	C — E 15%
(B) Curd ... ..	10%	C — E 10%



<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>04.05 Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:</b>		
<b>(A) Eggs in shell:</b>		
(1) Not exceeding 14 lb. in weight per 120	1s. [£0·0500] per 120	C — E 1s. [£0·0500] per 120
(2) Over 14 lb. but not exceeding 17 lb. in weight per 120	1s. 6d. [£0·0750] per 120	C — E 1s. 6d. [£0·0750] per 120
(3) Over 17 lb. in weight per 120 ...	1s. 9d. [£0·0875] per 120	C — E 1s. 9d. [£0·0875] per 120
<b>(B) Eggs not in shell and egg yolks ...</b>	10%	C — E 10%
<b>04.06 Natural honey ... ..</b>	5s. [£0·2500] per cwt.	C — E 5s. [£0·2500] per cwt.

## Chapter 5

*Products of Animal Origin, not elsewhere specified or included*

## Notes

1. This Chapter does not cover:

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);  
 (b) Hides or skins (including furskins) other than goods falling within heading No. 05.05, 05.06 or 05.07 (Chapter 41 or 43);  
 (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or  
 (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).

2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout this Schedule elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.

4. Throughout this Schedule, references to "horsehair" are to be taken to include not only references to the hair of the manes and tails of equine animals but also such hair of bovine animals.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
05.01 Human hair, unworked, whether or not washed or scoured; waste of human hair	—	—
05.02 Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair:		
(A) Raw, whether or not cleaned or washed	—	—
(B) Bristles in bundles or bunches, consisting exclusively of bristles laid parallel	—	—
(C) Other ... ..	8%	—
05.03 Horsehair and horsehair waste, whether or not put up in a layer or between two layers of other material:		
(A) Raw, whether or not cleaned or washed	—	—
(B) Other ... ..	8%	—
05.04 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:		
(A) Sausage casings:		
(1) Hog... ..	—	—
(2) Other ... ..	10%	C — E 10%
(B) Other:		
(1) Of bovine animals:		
(a) Edible ... ..	12%	—
(b) Other ... ..	10%	C — E 10%
(2) Other:		
(a) Of sheep and pigs ... ..	—	—
(b) Other ... ..	2%	C — E 2%

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>05.05 Fish waste:</b>		
(A) Herring offals ... ..	—	—
(B) Other ... ..	6%	—
<b>05.06 Sinews and tendons; parings and similar waste, of raw hides or skins</b>	—	—
<b>05.07 Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:</b>		
(A) Skins and pieces thereof, with their down	—	—
(B) Feathers in bales, sacks or similar packages, without internal containers; down:		
(1) Cleaned to the standard prescribed in paragraph 8 of Part 12 of British Standard 1425 : 1960 (with its supplement), as amended up to and including November, 1967	6%	—
(2) Other ... ..	—	—
(C) Barbs, quills and scapes ... ..	6%	—
(D) Other ... ..	12%	—
<b>05.08 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:</b>		
(A) Ossein ... ..	—	—
(B) Other ... ..	5%	—
<b>05.09 Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products</b>	5%	—
<b>05.10 Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory</b>	—	—
<b>05.11 Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell</b>	6%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>05.12 Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells</b>	—	—
<b>05.13 Natural sponges</b> ... ..	—	—
<b>05.14 Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products:</b>		
(A) Pancreas glands ... ..	—	—
(B) Other ... ..	10%	—
<b>05.15 Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:</b>		
(A) Cochineal ... ..	—	—
(B) Salted fish roes ... ..	10%	—
(C) Blood powder and blood plasma ...	10%	—
(D) Other ... ..	10%	C E 10%

**SECTION II**  
**VEGETABLE PRODUCTS**

**Chapter 6**

*Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage*  
**Notes**

1. This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots or garlic (Chapter 7).

2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

3. In this Chapter, "gross" means inclusive of the weight of any earth or other growing medium in which the goods are imported.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>06.01</b> <b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower:</b>		
<b>(A) Dry:</b>		
<b>(1) Lily of the valley crowns and roots</b>	10%	C — E 10%
<b>(2) Bulbs, corms, rhizomes and tubers:</b>		
<b>(a) Begonia and gloxinia ... ..</b>	6%	C — E 6%
<b>(b) Other ... ..</b>	10%	C — E 10%
<b>(3) Other, including dahlia and other tuberous roots</b>	1s. 3d. [£0·0625] per lb.	C — E 1s. 3d. [£0·0625] per lb.
<b>(B) Other:</b>		
<b>(1) Ixia ... ..</b>	} £2 2s. [£2·1000] per cwt. (gross)	C —
Narcissus (polyanthus types) ... ..		E £2 2s. [£2·1000] per cwt. (gross)
Roman hyacinth ... ..		
Snowdrop ... ..		
Star of Bethlehem ... ..		
<b>(2) Ranunculus ... ..</b>	£3 5s. 3·96d. [£3·2665] per cwt. (gross)	C — E £3 5s. 3·96d. [£3·2665] per cwt. (gross)
<b>(3) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types but including daffodil), tulip</b>		
<i>from 1st December to last day of February</i>	£15 17s. 3·96d. [£15·8665] per cwt. (gross)	C — E £15 17s. 3·96d. [£15·8665] per cwt. (gross)
<i>from 1st March to 30th April</i>	£12 12s. [£12·6000] per cwt. (gross)	C — E £12 12s. [£12·6000] per cwt. (gross)

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>06.01 Bulbs, tubers, tuberous roots, etc.—contd.</b>		
(B) Other:—contd.		
(3) Hyacinth etc.—contd. from 1st May to 30th November	£9 6s. 7·92d. [£9·3330] per cwt. (gross)	C — E £9 6s. 7·92d. [£9·3330] per cwt. (gross)
(4) Freesia from 1st September to 30th April	25%	C — E 25%
from 1st May to 31st August ...	10%	C — E 10%
(5) Other ... ..	£9 6s. 7·92d. [£9·3330] per cwt. (gross)	C — E £9 6s. 7·92d. [£9·3330] per cwt. (gross)
<b>06.02 Other live plants, including trees, shrubs, bushes and roots; buds, eyes and stems for grafting and budding; cuttings and slips; mushroom spawn:</b>		
(A) Buds, eyes and stems for grafting and budding; cuttings and slips; mush- room spawn	10%	C — E 10%
(B) Rose stocks and rose trees, shrubs, bushes and plants:		
(1) Rose stocks neither budded nor grafted, the following: Rooted single stems of rosa canina or rosa rugosa, not less than 4 feet in length; seedlings of rosa canina or rosa laxa	6%	C — E 6%
(2) Other:		
(a) Standard trees, including half standards, quarter standards and weeping standards	£12 per 100	C — E £12 per 100
(b) Other ... ..	£3 per 100	C — E £3 per 100
(C) Fruit stocks and fruit trees, shrubs, bushes and plants	£2 5s. [£2·2500] per cwt. (gross)	C — E £2 5s. [£2·2500] per cwt. (gross)
(D) Azalea indica:		
(1) Not in flower ... ..	—	C —
(2) In flower ... ..	£9 6s. 7·92d. [£9·3330] per cwt. (gross)	E £9 6s. 7·92d. [£9·3330] per cwt. (gross)
(E) Broussonetia papyrifera (paper mul- berry) and grafts on Broussonetia papyrifera stock; sweet bays	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>06.02 Other live plants, etc.—contd.</b>		
(F) Other:		
(1) Not in flower:		
(a) Trees, shrubs and bushes ...	£2 5s. [£2·2500] per cwt. (gross)	C — E £2 5s. [£2·2500] per cwt. (gross)
(b) Other ... ..	1s. 3d. [£0·0625] per lb. (gross)	C — E 1s. 3d. [£0·0625] per lb. (gross)
(2) In flower:		
(a) Gypsophila ... ..	£2 2s. [£2·1000] per cwt. (gross)	C —
Heather... ..		E £2 2s. [£2·1000] per cwt. (gross)
Marguerite ... ..		
Marigold ... ..		
Stock ... ..	£9 6s. 7·92d. [£9·3330] per cwt. (gross)	C — E £9 6s. 7·92d. [£9·3330] per cwt. (gross)
(b) Other ... ..		
<b>06.03 Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, im- pregnated or otherwise prepared:</b>		
(A) Mimosa ... ..	18s. 7·92d. [£0·9330] per cwt.	C — E 18s. 7·92d. [£0·9330] per cwt.
(B) Gypsophila ... ..	£2 2s. [£2·1000] per cwt.	C —
Heather ... ..		E £2 2s. [£2·1000] per cwt.
Ixia ... ..		
Marguerite ... ..		
Marigold ... ..		
Roman hyacinth ... ..		
Snowdrop ... ..		
Star of Bethlehem ... ..		
Stock ... ..		
(C) Lilac ... ..	3·6d. [£0·0150] per lb.	C — E 3·6d. [£0·0150] per lb.
(D) Narcissus (polyanthus types)... ..	£3 5s. 3·96d. [£3·2665] per cwt.	C —
Peony ... ..		E £3 5s. 3·96d. [£3·2665] per cwt.
Ranunculus ... ..		
(E) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip from 1st December to last day of February	£15 17s. 3·96d. [£15·8665] per cwt.	C — E £15 17s. 3·96d. [£15·8665] per cwt.
from 1st March to 30th April ... ..	£12 12s. [£12·6000] per cwt.	C — E £12 12s. [£12·6000] per cwt.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>06.03 Cut flowers and flower buds, etc.—contd.</b>		
(E) Hyacinth, etc.—contd. from 1st May to 30th November ...	£9 6s. 7·92d. [£9·3330] per cwt.	C — E £9 6s. 7·92d. [£9·3330] per cwt.
(F) Freesia from 1st September to 30th April		
(a) Of a value exceeding 18s. [£0·9000] per lb.	7s. [£0·3500] per lb.	C — E 7s. [£0·3500] per lb.
(b) Other ... ..	25%	C — E 25%
from 1st May to 31st August ... ..	2s. 6d. [£0·1250] per lb.	C — E 2s. 6d. [£0·1250] per lb.
(G) Anemone ... ..	} 2s. 6d. [£0·1250] per lb.	C —
Carnation ... ..		E 2s. 6d. [£0·1250] per lb.
Rose ... ..		C —
(H) Other ... ..	2s. [£0·1000] per lb.	C — E 2s. [£0·1000] per lb.
<b>06.04 Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:</b>		
(A) Foliage:		
(1) Cycas ... ..	} 10%	C —
Magnolia ... ..		E 10%
Holly ... ..		
Mistletoe ... ..		
Golden palm ... ..		
(2) Asparagus ... ..	£9 6s. 7·92d. [£9·3330] per cwt.	C — E £9 6s. 7·92d. [£9·3330] per cwt.
(3) Other ... ..	£2 2s. [£2·1000] per cwt.	C — E £2 2s. [£2·1000] per cwt.
(B) Branches (other than foliage) and other parts	10%	C — E 10%
(C) Mosses and lichens ... ..	£2 2s. [£2·1000] per cwt.	C — E £2 2s. [£2·1000] per cwt.
(D) Grasses:		
(1) Agrostis ... ..	} 10%	C —
Erianthus ... ..		E 10%
Eulalia ... ..		
Pampas ... ..		
Stipa ... ..		
Tropini (lagurus) ... ..		
(2) Other ... ..	£2 2s. [£2·1000] per cwt.	C — E £2 2s. [£2·1000] per cwt.



## Chapter 7

*Edible Vegetables and Certain Roots and Tubers*

## Note

In heading No. 07.01, the word "vegetables" is to be taken to include edible mushrooms, truffles, rhubarb, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, *Capsicum grossum* (sweet capsicum), fennel, parsley, chervil, tarragon, cress, sweet marjoram, horse-radish and garlic. In headings Nos. 07.02, 07.03 and 07.04, the word "vegetables" is to be taken to apply to all products which in their fresh state are classified in heading No. 07.01. Dried leguminous vegetables, shelled, however, are to be classified in heading No. 07.05, ground *Capsicum grossum* (sweet capsicum) in heading No. 09.04, flours of the dried leguminous vegetables of heading No. 07.05 in heading No. 11.03, and flour, meal and flakes of potato in heading No. 11.05.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>07.01 Vegetables, fresh or chilled:</b>		
(A) Asparagus		
<i>from 16th April to 30th June</i> ...	£2 16s. [£2·8000] per cwt.	C — E £2 16s. [£2·8000] per cwt.
<i>from 1st July to 15th April</i> ...	10%	C — E 10%
(B) Broccoli and cauliflowers		
<i>from 1st March to 30th June</i> ...	8s. [£0·4000] per cwt.	C — E 8s. [£0·4000] per cwt.
<i>from 1st July to last day of     February</i>	6s. [£0·3000] per cwt.	C — E 6s. [£0·3000] per cwt.
(C) Carrots		
<i>from 1st April to 30th April</i> ...	10%	C — E 10%
<i>from 1st May to 30th June</i> ...	£1 per cwt.	C — E £1 per cwt.
<i>from 1st July to 31st October</i> ...	10%	C — E 10%
<i>from 1st November to 31st March</i>	6%	C — E 6%
(D) Cucumbers (other than gherkins)		
<i>from 1st March to 30th September</i>	£1 per cwt.	C — E £1 per cwt.
<i>from 1st October to last day of     February</i>	10%	C — E 10%
(E) Green peas, unshelled		
<i>from 1st June to 31st July</i> ...	18s. 7·92d. [£0·9330] per cwt.	C — E 18s. 7·92d. [£0·9330] per cwt.
<i>from 1st August to 31st May</i> ...	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>07.01 Vegetables, fresh or chilled—contd.</b>		
(F) Lettuce and endive		
<i>from 1st March to 30th April ...</i>	£1 10s. [£1·5000] per cwt.	C — E £1 10s. [£1·5000] per cwt.
<i>from 1st May to 31st May ...</i>	£1 per cwt.	C — E £1 per cwt.
<i>from 1st June to 31st October ...</i>	16s. [£0·8000] per cwt.	C — E 16s. [£0·8000] per cwt.
<i>from 1st November to last day of     February</i>	10s. [£0·5000] per cwt.	C — E 10s. [£0·5000] per cwt.
(G) Chicory (salad)		
<i>from 1st November to 31st March</i>	8s. [£0·4000] per cwt.	C — E 8s. [£0·4000] per cwt.
<i>from 1st April to 31st October ...</i>	10%	C — E 10%
(H) Mushrooms		
<i>from 1st October to 30th April ...</i>	20%	C — E 20%
<i>from 1st May to 30th September</i>	10%	C — E 10%
(I) Potatoes		
<i>from 16th May to 30th June:</i>		
(a) New Potatoes ... ..	9s. 3·96d. [£0·4665] per cwt.	C — E 9s. 3·96d. [£0·4665] per cwt.
(b) Other ... ..	1s. [£0·0500] per cwt.	C — E 1s. [£0·0500] per cwt.
<i>from 1st July to 31st August ...</i>	2s. [£0·1000] per cwt.	C — E 2s. [£0·1000] per cwt.
<i>from 1st September to 15th May</i>	1s. [£0·0500] per cwt.	C — E 1s. [£0·0500] per cwt.
(K) Tomatoes		
<i>from 1st May to 15th May:</i>		
(a) Of a value exceeding £7 per cwt.	£1 17s. 3·96d. [£1·8665] per cwt.	C — E £1 17s. 3·96d. [£1·8665] per cwt.
(b) Other ... ..	10%	C — E 10%
<i>from 16th May to 31st May:</i>		
(a) Of a value exceeding £5 12s. [£5·6000] per cwt.	£2 16s. [£2·8000] per cwt.	C — E £2 16s. [£2·8000] per cwt.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>07.01 Vegetables, fresh or chilled—contd.</b>		
(K) Tomatoes:— <i>contd.</i>		
<i>from 16th May to 31st May: contd.</i>		
(b) Other ... ..	10%	C — E 10%
<i>from 1st June to 15th June ...</i>	£2 16s. [£2·8000] per cwt.	C — E £2 16s. [£2·8000] per cwt.
<i>from 16th June to 31st July ...</i>	£2 6s. 7·92d. [£2·3330] per cwt.	C — E £2 6s. 7·92d. [£2·3330] per cwt.
<i>from 1st August to 31st August</i>	£1 17s. 3·96d. [£1·8665] per cwt.	C — E £1 17s. 3·96d. [£1·8665] per cwt.
<i>from 1st September to 31st     October</i>	18s. 7·92d. [£0·9330] per cwt.	C — E 18s. 7·92d. [£0·9330] per cwt.
<i>from 1st November to 15th     November</i>	10%	C — E 10%
<i>from 16th November to 31st March</i>	8%	C — E 8%
<i>from 1st April to 30th April ...</i>	10%	C — E 10%
(L) Dry-bulb onions and shallots		
<i>from 1st February to 30th June ...</i>	5%	C — E 5%
<i>from 1st July to 31st July ...</i>	10%	C — E 10%
<i>from 1st August to 30th November</i>	4s. 7·92d. [£0·2330] per cwt.	C — E 4s. 7·92d. [£0·2330] per cwt.
<i>from 1st December to 31st     January</i>	10%	C — E 10%
(M) Horse-radish ... ..	2·5%	C — E 2·5%
(N) Herbs ... ..	£2 2s. [£2·1000] per cwt.	C — E £2 2s. [£2·1000] per cwt.
(O) Garlic ... ..	10%	C — E 6%
(P) Celery ... ..	6%	C — E 10%
(Q) Other ... ..	10%	C — E 10%
<b>07.02 Vegetables (whether or not cooked), pre served by freezing</b>	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>07.03</b> Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:		
(A) Cauliflowers in brine, not being in airtight containers	6s. [£0·3000] per cwt. of the vegetable content	C — E 6s. [£0·3000] per cwt. of the vegetable content
(B) Other ... ..	10%	C — E 10%
<b>07.04</b> Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
(A) Horse-radish ... ..	2·5%	C — E 2·5%
(B) Herbs, not in powder ... ..	£2 2s. [£2·1000] per cwt.	C — E £2 2s. [£2·1000] per cwt.
(C) Garlic, tomatoes and leeks ... ..	10%	—
(D) Other:		
(1) Vegetables (other than asparagus) in airtight containers	15%	C — E 15%
(2) Other ... ..	10%	C — E 10%
<b>07.05</b> Dried leguminous vegetables, shelled, whether or not skinned or split:		
(A) Peas:		
(1) Split peas ... ..	15%	C — E 15%
(2) Whole peas (other than peas of the varieties commonly known as maple peas, dun peas and yellow or white peas)	7s. 6d. [£0·3750] per cwt. or 10%, whichever is the greater	C — E 7s. 6d. [£0·3750] per cwt. or 10%, whichever is the greater
(3) Other ... ..	10%	C — E 10%
(B) Beans, dried, white (including haricot) other than butter	4%	C — E 4%
(C) Other ... ..	6%	C — E 6%
<b>07.06</b> Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith:		
(A) Manioc ... ..	—	—
(B) Other ... ..	5%	C — E 5%

## Chapter 8

*Edible Fruit and Nuts; Peel of Melons or Citrus Fruit*

## Notes

1. This Chapter does not cover inedible nuts or fruits.
2. The word "fresh" is to be taken to extend to goods which have been chilled.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>08.01 Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:</b>		
(A) Brazil nuts and coconuts, shelled or not, whole	—	—
(B) Bananas, fresh ... ..	7s. 6d. [£0·3750] per cwt.	C — E 7s. 6d. [£0·3750] per cwt.
(C) Pineapples, dried ... ..	5%	C — E 5%
(D) Dates ... ..	—	—
(E) Mangoes, guavas, mangosteens, avocados	5%	C — E 5%
(F) Other ... ..	10%	C — E 10%
<b>08.02 Citrus fruit, fresh or dried:</b>		
(A) Fresh:		
(1) Grapefruit ... ..	5s. [£0·2500] per cwt.	C — E 5s. [£0·2500] per cwt.
(2) Oranges, clementines, mandarins and tangerines <i>from 1st April to 30th November</i>	3s. 6d. [£0·1750] per cwt.	C — E 3s. 6d. [£0·1750] per cwt.
<i>from 1st December to 31st March</i>	5%	C — E 5%
(3) Other ... ..	6%	C — E 6%
(B) Dried ... ..	10%	C — E 10%
<b>08.03 Figs, fresh or dried:</b>		
(A) Fresh ... ..	3s. 6d. [£0·1750] per cwt.	—
(B) Dried ... ..	6s. [£0·3000] per cwt.	C — E 6s. [£0·3000] per cwt.
<b>08.04 Grapes, fresh or dried:</b>		
(A) Currants ... ..	2s. [£0·1000] per cwt.	C — E 2s. [£0·1000] per cwt.
(B) Raisins, sultanas and other dried grapes	4s. 9·6d. [£0·2400] per cwt.	C — E 4s. 9·6d. [£0·2400] per cwt.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>08.04 Grapes, fresh or dried—contd.</b>		
(C) Other:		
(1) Hothouse		
<i>from 1st February to 30th June ...</i>	14s. [£0·7000] per cwt.	C — E 14s. [£0·7000] per cwt.
<i>from 1st July to 31st January ...</i>	20%	C — E 20%
(2) Other		
<i>from 1st February to 30th June ...</i>	14s. [£0·7000] per cwt.	C — E 14s. [£0·7000] per cwt.
<i>from 1st July to 31st August ...</i>	10%	C — E 10%
<i>from 1st September to 31st     January</i>	6%	C — E 6%
<b>08.05 Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:</b>		
(A) Hazel nuts, not in shell; almonds, not in shell; pecans ... ..	—	—
(B) Almonds, in shell, and chestnuts ... ..	10%	—
(C) Other ... ..	10%	C — E 10%
<b>08.06 Apples, pears and quinces, fresh:</b>		
(A) Apples		
<i>from 16th April to 15th August</i>	4s. 6d. [£0·2250] per cwt.	C — E 4s. 6d. [£0·2250] per cwt.
(B) Pears		
<i>from 1st February to 31st July...</i>	4s. 6d. [£0·2250] per cwt.	C — E 4s. 6d. [£0·2250] per cwt.
<i>from 1st August to 31st January</i>	3s. [£0·1500] per cwt.	C — E 3s. [£0·1500] per cwt.
(C) Quinces ... ..	10%	C — E 10%
<b>08.07 Stone fruit, fresh:</b>		
(A) Cherries		
<i>from 1st June to 15th August ...</i>	£1 17s. 3·96d. [£1·8665] per cwt.	C — E £1 17s. 3·96d. [£1·8665] per cwt.
<i>from 16th August to 31st May ...</i>	10%	C — E 10%
(B) Peaches and nectarines:		
(1) Hothouse		
<i>from 1st April to 30th November</i>	10%	C — E 10%
<i>from 1st December to 31st March</i>	14s. [£0·7000] per cwt.	C — E 14s. [£0·7000] per cwt.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>08.07 Stone fruit, fresh—contd.</b>		
(B) Peaches and nectarines:—contd.		
(2) Other	6%	C — E 6%
<i>from 1st April to 30th November</i>		
<i>from 1st December to 31st March</i>	14s. [£0·7000] per cwt.	E 14s. [£0·7000] per cwt.
(C) Plums (including bullace, damsons, greengages and mirabelles)		
<i>from 16th June to 31st October</i>	16s. 8·4d. [£0·8350] per cwt.	C — E 16s. 8·4d. [£0·8350] per cwt.
<i>from 1st November to 15th June</i>	6%	C — E 6%
(D) Other ... ..	10%	C — E 10%
<b>08.08 Berries, fresh:</b>		
(A) Bilberries ... ..	—	—
(B) Currants		
<i>from 16th June to 31st August ...</i>	£1 17s. 3·96d. [£1·8665] per cwt.	C — E £1 17s. 3·96d. [£1·8665] per cwt.
<i>from 1st September to 15th June</i>	10%	C — E 10%
(C) Gooseberries		
<i>from 1st May to 31st July ...</i>	18s. 7·92d. [£0·9330] per cwt.	C — E 18s. 7·92d. [£0·9330] per cwt.
<i>from 1st August to 30th April ...</i>	6%	C — E 6%
(D) Strawberries		
<i>from 1st June to 9th June ...</i>	£1 17s. 3·96d. [£1·8665] per cwt.	C — E £1 17s. 3·96d. [£1·8665] per cwt.
<i>from 10th June to 31st July ...</i>	£2 16s. [£2·8000] per cwt.	C — E £2 16s. [£2·8000] per cwt.
<i>from 1st August to 31st May ...</i>	10%	C — E 10%
(E) Raspberries and loganberries		
<i>from 1st July to 31st August ...</i>	10%	C — E 10%
<i>from 1st September to 30th June</i>	6%	C — E 6%
(F) Other ... ..	6%	C — E 6%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>08.09 Other fruit, fresh:</b>		
(A) Melons ... ..	5%	—
(B) Other ... ..	5%	C — E 5%
<b>08.10 Fruit (whether or not cooked), preserved by freezing, not containing added sugar:</b>		
(A) Apples:		
(1) Pulp... ..	3s. 6d. [£0·1750] per cwt. or 15%, whichever is the less	C — E 3s. 6d. [£0·1750] per cwt. or 15%, whichever is the less
(2) Other ... ..	3s. 6d. [£0·1750] per cwt. or 25%, whichever is the less	C — E 3s. 6d. [£0·1750] per cwt. or 25%, whichever is the less
(B) Bilberries; grapefruit; orange, clemen- tine, mandarin or tangerine pulp not containing the peel	—	—
(C) Strawberries ... ..	15s. [£0·7500] per cwt.	C — E 15s. [£0·7500] per cwt.
(D) Other ... ..	15%	C — E 15%
<b>08.11 Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:</b>		
(A) Apples:		
(1) Pulp... ..	3s. 6d. [£0·1750] per cwt. or 15%, whichever is the less	C — E 3s. 6d. [£0·1750] per cwt. or 15%, whichever is the less
(2) Other ... ..	3s. 6d. [£0·1750] per cwt. or 25%, whichever is the less	C — E 3s. 6d. [£0·1750] per cwt. or 25%, whichever is the less
(B) Bilberries and nuts ... ..	10%	C — E 10%
(C) Cherries ... ..	—	—
(D) Citrus fruits:		
(1) Grapefruit; orange, clementine, mandarin or tangerine pulp not containing the peel	—	—
(2) Lemons, oranges, clementines, mandarins and tangerines, com- minuted entire	—	—
(3) Other:		
(a) In brine... ..	—	—
(b) Otherwise preserved ... ..	12·5%	C — E 12·5%



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>08.11 Fruit provisionally preserved, etc.—contd.</b>		
(E) Strawberries ... ..	15s. [£0·7500] per cwt.	C — E 15s. [£0·7500] per cwt.
(F) Other ... ..	15%	C — E 15%
<b>08.12 Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05:</b>		
(A) Apples, pears, peaches, nectarines, prunes and bilberries	—	—
(B) Apricots:		
(1) Pulp... ..	11%	C — E 11%
(2) Other ... ..	8s. [£0·4000] per cwt.	C — E 8s. [£0·4000] per cwt.
(C) Other ... ..	10%	C — E 10%
<b>08.13 Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions</b>	—	—

## Chapter 9

*Coffee, Tea, Maté and Spices*

## Notes

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:

(a) Mixtures of two or more of the products falling within the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products falling within different headings are to be classified under heading No. 09.10.

The addition of other substances to the mixtures referred to in paragraph (a) or (b) above shall not affect their classification provided that the essential character of the mixture remains unchanged. Otherwise the mixtures are not classified in the present Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. This Chapter does not cover:

(a) *Capsicum grossum* (sweet capsicum), unground (Chapter 7); or

(b) Pepper of the variety *Cubeba officinalis Miquel* or *Piper cubeba* (heading No. 12.07).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>09.01 Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:</b>		
(A) Coffee, unmixed:		
(1) Roasted or ground ... ..	6s. 3·6d. [£0·3150] per cwt.	C 4s. 8·4d. [£0·2350] per cwt. E 6s. 3·6d. [£0·3150] per cwt.
(2) Other ... ..	4s. 8·4d. [£0·2350] per cwt.	C — E 4s. 8·4d. [£0·2350] per cwt.
(B) Coffee husks and skins ... ..	5%	C — E 5%
(C) Coffee and chicory, roasted and ground, mixed but without other ingredients	14s. [£0·7000] per cwt.	C 12s. 6d. [£0·6250] per cwt. E 14s. [£0·7000] per cwt.
(D) Other ... ..	10%	C — E 10%
<b>09.02 Tea ... ..</b>	—	—
<b>09.03 Maté ... ..</b>	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>09.04 Pepper of the genus <i>Piper</i>; pimento of the genus <i>Capsicum</i> or the genus <i>Pimenta</i>:</b>		
(A) Peppercorns, the fruit of <i>Piper nigrum</i> , unground	—	—
(B) Other ... ..	10%	C — E 10%
<b>09.05 Vanilla</b> ... ..	10%	C — E 10%
<b>09.06 Cinnamon and cinnamon-tree flowers</b> ...	5%	C — E 5%
<b>09.07 Cloves (whole fruit, cloves and stems)</b> ...	10%	C — E 10%
<b>09.08 Nutmeg, mace and cardamoms</b> ... ..	10%	C — E 10%
<b>09.09 Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper</b>	—	—
<b>09.10 Thyme, saffron and bay leaves; other spices:</b>		
(A) Saffron ( <i>Crocus sativus</i> ) stigmas and styles, dried but not chopped, ground, manufactured or prepared	—	—
(B) Thyme and bay leaves, not ground ...	£2 2s. [£2·1000] per cwt.	C — E £2 2s. [£2·1000] per cwt.
(C) Other ... ..	10%	C — E 10%

Chapter 10

Cereals

Note

Headings in this Chapter, except heading No. 10.06, are to be taken not to apply to grains which have been ground to remove the husk or pericarp or otherwise worked. Heading No. 10.06 is to be taken to apply to unworked rice and also rice, husked, glazed, polished or broken, but not otherwise worked.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>10.01 Wheat and meslin (mixed wheat and rye):</b>		
(A) Wheat ... ..	—	—
(B) Meslin ... ..	10%	C — E 10%
<b>10.02 Rye ... ..</b>	10%	C 10% E 10%
<b>10.03 Barley ... ..</b>	10%	C — E 10%
<b>10.04 Oats ... ..</b>	3s. [£0·1500] per cwt.	C — E 3s. [£0·1500] per cwt.
<b>10.05 Maize:</b>		
(A) Flat white ... ..	10%	C — E 10%
(B) Sweet corn on the cob ... ..	6%	C — E 6%
(C) Other ... ..	—	E —
<b>10.06 Rice:</b>		
(A) Whole, further processed after husking	3s. 6d. [£0·1750] per cwt.	C — E 3s. 6d. [£0·1750] per cwt.
(B) Other ... ..	—	—
<b>10.07 Buckwheat, millet, canary seed and grain sorghum; other cereals</b>	10%	C — E 10%

## Chapter 11

*Products of the Milling Industry; Malt and Starches; Gluten; Inulin*

## Note

This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
- (b) Flours modified (for example, by heat-treatment) for infants' food or for dietetic purposes (heading No. 19.02). Flours which have been heat-treated merely to improve their baking qualities are, however, to be classified in the present Chapter;
- (c) Corn flakes and other products falling within heading No. 19.05;
- (d) Pharmaceutical products (Chapter 30); or
- (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>11.01 Cereal flours:</b>		
(A) Oat flour ... ..	5s. [£0·2500] per cwt.	C — E 5s. [£0·2500] per cwt.
(B) Other ... ..	10%	C — E 10%
<b>11.02 Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground:</b>		
(A) Oat groats; oatmeal; oats, ground, rolled or flaked	5s. [£0·2500] per cwt.	C — E 5s. [£0·2500] per cwt.
(B) Pearled barley (including blocked, pot and pearl barley); flaked barley	20%	C — E 20%
(C) Other ... ..	10%	C — E 10%
<b>11.03 Flours of the leguminous vegetables falling within heading No. 07.05</b>	10%	C — E 10%
<b>11.04 Flours of the fruits falling within any heading in Chapter 8</b>	10%	C — E 10%
<b>11.05 Flour, meal and flakes of potato ... ..</b>	10%	C — E 10%
<b>11.06 Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06:</b>		
(A) Of manioc or of sago ... ..	—	—
(B) Other ... ..	10%	C — E 10%

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>11.07 Malt, roasted or not</b> ... ..	10%	—
<b>11.08 Starches; inulin:</b>		
(A) Rice, millet and buckwheat starches...	7s. 6d. [£0·3750] per cwt.	C — E 7s. 6d. [£0·3750] per cwt.
(B) Maize and milo starches ... ..	7·5%	C — E 7·5%
(C) Sago starch ... ..	5%	C — E 5%
(D) Manioc starch ... ..	—	—
(E) Potato starch (farina) ... ..	—	—
(F) Other ... ..	10%	C — E 10%
<b>11.09 Gluten and gluten flour, roasted or not</b> ...	10%	C — E 10%

## Chapter 12

*Oil Seeds and Oleaginous Fruit; Miscellaneous Grains, Seeds and Fruit;  
Industrial and Medical Plants; Straw and Fodder*

## Notes

1. Heading No. 12.01 is to be taken to apply, *inter alia*, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts (heading No. 08.01) or olives (Chapter 7 or Chapter 20).

2. (i) Subject to paragraph (ii) below, heading No. 12.03 is to be taken to apply, *inter alia*, to beet seed, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines.

(ii) Heading No. 12.03 is to be taken not to apply to goods falling within heading No. 07.05 (dried leguminous vegetables), within any heading in Chapter 9 (which relates, *inter alia*, to spices), within any heading in Chapter 10 (which relates to cereals), within heading No. 12.01 or within heading No. 12.07.

3. Heading No. 12.07 is to be taken to apply, *inter alia*, to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.07 is, however, to be taken not to apply to:

(a) Oil seeds and oleaginous fruit (heading No. 12.01);

(b) Medicaments falling within Chapter 30;

(c) Perfumery or toilet preparations falling within Chapter 33; or

(d) Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>12.01 Oil seeds and oleaginous fruit, whole or broken:</b>		
(A) Cotton seed; rape seed; tung nuts; soya beans	—	—
(B) Sesamum seed ... ..	5%	C — E 5%
(C) Castor seed ... ..	7.5%	C — E 7.5%
(D) Mustard seed ... ..	10%	C —
(E) Other ... ..	10%	E 10%
<b>12.02 Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour)</b>	10%	C — E 10%
<b>12.03 Seeds, fruit and spores, of a kind used for sowing:</b>		
(A) Seeds of coniferous species ... ..	6%	C —
(B) Other ... ..	10%	E 10%
<b>12.04 Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane</b>	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>12.05 Chicory roots, fresh or dried, whole or cut, unroasted</b>	19s. [£0·9500] per cwt.	C 16s. 9·48d. [£0·8395] per cwt. E 19s. [£0·9500] per cwt.
<b>12.06 Hop cones and lupulin:</b>		
(A) Hops ... ..	£4 per cwt.	C £2 13s. 3·96d. [£2·6665] per cwt. E £4 per cwt.
(B) Lupulin ... ..	10%	C — E 10%
<b>12.07 Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered:</b>		
(A) The following in a dried state, not ground or powdered:	—	—
Aconite root		
Agrimony herb		
Aletris root		
Angelica root		
Arnica flowers		
Balmomy herb and leaves		
Bayberry bark		
Bearberry ( <i>Uva ursi</i> ) leaves		
Belladonna root, herb and leaves		
Beth root		
Black cohosh root		
Black haw bark		
Blood root		
Blue cohosh root		
Boldo leaves		
Boneset herb		
Burdock root		
Calamus rhizome		
Calumba root		
Cascara sagrada bark		
Cassia pods		
Cocillana bark		
Colchicum corms and seeds		
Colocynth pulp		
Comfrey leaves and roots		
Condurango bark		
Cubeb berries		
Damiana leaves		
Dandelion root		



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<p><b>12.07 Plant and parts, etc.—<i>contd.</i></b>  <b>(A) The following in a dried state, not ground or powdered:—<i>contd.</i></b>            Datura metel leaves, tops and seeds            Deer tongue leaves            Digitalis leaves and seeds            Drosera            Echinacea root            Elder leaves and flowers            Ephedra stems and branches            Ergot of rye            Euonymus bark            Frangula bark            Fringe tree bark            Galanga root            Gelsem root            Gentian root            Grindelia leaves and flowers            Henbane (<i>Hyoscyamus muticus</i>)            Henbane (<i>Hyoscyamus niger</i>)            Horehound            Hydrastis rhizomes            Ipomoea (Orizaba jalap) root            Jaborandi leaves            Jalap root            Kava kava rhizomes            Krameria root            Lavender flowers            Leptandra root            Lime tree flowers            Liquorice root            Lobelia            Male fern (<i>Dryopteris filix-mas</i>) rhizomes            Marshmallow leaves and roots            Nux vomica seeds            Orris root            Passion flower            Pichi tops            Pleurisy root            Podophyllum and Indian podophyllum rhizomes            Prickly ash bark and berries            Quince seeds            Rauwolfia vomitoria root and root bark            Rhubarb (<i>Rheum palmatum</i>) rhizomes            Rhubarb (<i>Rheum rhaponticum</i>) rhizomes            Rhus aromaticus bark            Sabadilla seeds            Sarsaparilla root</p>		

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>12.07 Plant and parts, etc.—contd.</b>		
(A) The following in a dried state, not ground or powdered:— <i>contd.</i>		
Sassafras bark		
Saw palmetto berries		
Scammony root		
Scullcap		
Senna leaves and pods		
Serpentaria root		
Slippery elm bark		
Squills		
Stillingia root		
Stone root		
Stramonium leaves		
Tonquin beans (or Cumaru seeds)		
Valerian root		
White pine bark		
Wild cherry bark		
Witch hazel ( <i>Hamamelis</i> ) bark and leaves		
Yerba Santa leaves		
(B) Araroba, crude; chamomile flowers, dried; cinchona bark; coca leaves; cubé ( <i>Lonchocarpus nicou</i> ) bark and root; ipecacuanha root; pyrethrum flowers	—	—
(C) Basil, borage, mint (excluding dried peppermint and penny royal), rosemary and sage:		
(1) Not ground or powdered... ..	£2 2s. [£2·1000] per cwt.	C — E £2 2s. [£2·1000] per cwt.
(2) Ground or powdered ... ..	10%	C — E 10%
(D) Other	10%	—
<b>12.08 Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading:</b>		
(A) Locust bean kernels, whole ... ..	—	—
(B) Other ... ..	10%	C — E 10%
<b>12.09 Cereal straw and husks, unprepared, or chopped but not otherwise prepared</b>	—	—
<b>12.10 Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products:</b>		
(A) Hay ... ..	—	—
(B) Other ... ..	10%	C — E 10%

## Chapter 13

*Raw Vegetable Materials of a Kind Suitable for Use in Dyeing or in Tanning;  
Lacs; Gums, Resins and Other Vegetable Saps and Extracts*

## Note

Heading No. 13.03 is to be taken to apply, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading is to be taken not to apply to:

- (a) Liquorice extract containing more than ten per cent. by weight of sugar or when put up as confectionery (heading No. 17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or maté (heading No. 21.02);
- (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
- (e) Camphor (heading No. 29.13) or glycyrrhizin (heading No. 29.41);
- (f) Medicaments falling within heading No. 30.03;
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);
- (h) Essential oils and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or
- (i) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>13.01 Raw vegetable materials of a kind used primarily in dyeing or in tanning:</b>		
(A) Persian berries; gall nuts; sumach leaves; myrobalans	—	—
(B) Henna leaves, dried, not chopped or ground	—	—
(C) Tara ( <i>Caesalpinia spinosa</i> ) pods and powder	—	—
(D) Other ... ..	6%	—
<b>13.02 Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:</b>		
(A) Shellac, seed lac, stick lac and other lacs; solid natural resins (other than gum resins and damar); balsam of Copaiba, balsam of Peru and balsam of Tolu; storax, crude	—	—
(B) Gum arabic; gum ammoniacum; gum asafetida; gum euphorbium; gum galbanum; gum myrrh; gum olibanum; gum opoponax; gum tragacanth	—	—
(C) Other ... ..	6%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>13.03 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:</b>		
(A) Aloes; cassia pulp; liquorice extract	—	—
(B) Hop extracts ... ..	£4	C £2 13s. 3·96d. [£2·6665] E —
		for every cwt. of hops which, in the opinion of the Commissioners of Customs and Excise, has been used in the manufacture of the extract.
(C) Agar-agar ... ..	6%	—
(D) Other ... ..	10%	—

## Chapter 14

*Vegetable Plaiting and Carving Materials; Vegetable Products not elsewhere specified or included*

## Notes

1. This Chapter does not cover vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable only for use in the manufacture of textiles (Section XI).
2. Heading No. 14.01 is to be taken to apply, *inter alia*, to split osier, reeds, bamboos and the like, to rattan cores and to drawn or split rattans. The heading is to be taken not to apply to chipwood (heading No. 44.09).
3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).
4. Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>14.01 Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark):</b>		
(A) Raffia; common reeds ( <i>Phragmites Communis</i> )	—	—
(B) Rattan cane ... ..	7.5%	—
(C) Other ... ..	10%	—
<b>14.02 Vegetable materials, whether or not put up in a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass):</b>		
(A) Eel-grass ... ..	—	—
(B) Other ... ..	5%	—
<b>14.03 Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks:</b>		
(A) Vegetable fibres of the following varieties, not further dressed after scutching or decorticating:	—	—
Bahia piassava ( <i>Attalea funifera</i> )		
Para piassava ( <i>Leopoldinia piassaba</i> )		
Gumati or Gomuti fibre ( <i>Arenga saccharifera</i> )		
Madagascar fibre ( <i>Dictyosperma fibrosum</i> )		
(B) Mexican fibre or istle ( <i>Agave lecheguilla</i> or <i>Agave funkiana</i> ) scutched, decorticated, sorted to approximate length, or put up into tails with the butt end cut and the flag end untrimmed or roughly tip-trimmed, but not further prepared or dressed	—	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>14.03 Vegetable materials etc.—<i>contd.</i></b>		
(C) Broomcorn and broomcorn tops ( <i>Sorghum vulgare</i> )	—	—
(D) Other ... ..	6%	—
<b>14.04 Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)</b>	6%	—
<b>14.05 Vegetable products not elsewhere specified or included:</b>		
(A) Esparto, albardin grass and diss or vine-tie grass ( <i>Ampelodesma tenax</i> )	—	—
(B) Seaweed, raw, unground, dried or bleached, but not further prepared or treated	—	—
(C) Quillaja bark, in a dried state, not ground or powdered	—	—
(D) Other ... ..	6%	—

## SECTION III

## ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES

## Chapter 15

*Animal and Vegetable Fats and Oils and their Cleavage Products;  
Prepared Edible Fats; Animal and Vegetable Waxes*

## Notes

1. This Chapter does not cover:
- (a) Unrendered pig fat or unrendered poultry fat (heading No. 02.05);
  - (b) Cocoa butter (heading No. 18.04);
  - (c) Greaves (heading No. 23.01); oil-cake, residual olive pulp or similar residues from the extraction of vegetable oils (heading No. 23.04);
  - (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or
  - (e) Factice derived from oils (heading No. 40.02).
2. Soapstocks, oil foots and dregs, stearin, wool grease and glycerol residues are to be taken to fall in heading No. 15.17.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>15.01 Lard and other rendered pig fat; rendered poultry fat:</b>		
(A) Lard ... ..	—	—
(B) Other ... ..	10%	C — E 10%
<b>15.02 Unrendered fats of bovine cattle, sheep or goats; tallow (including "premier jus") produced from those fats</b>	10%	C — E 10%
<b>15.03 Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way</b>	10%	C — E 10%
<b>15.04 Fats and oils, of fish and marine mammals, whether or not refined:</b>		
(A) Whale oil (not including sperm oil) ...	—	—
(B) Cod liver oil:		
(1) Imported in casks, drums or other receptacles capable of holding at least 20 gallons and without internal containers	1s. [£0·0500] per gallon	—
(2) Other ... ..	1s 3·96d. [£0·0665] per gallon	—
(C) Herring oil ... ..	6%	—
(D) Other ... ..	10%	—
<b>15.05 Wool grease and fatty substances derived therefrom (including lanolin)</b>	6%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>15.06 Other animal oils and fats (including neat's-foot oil and fats from bones or waste):</b>		
(A) Bone oil; neat's-foot oil ... ..	10%	—
(B) Other ... ..	10%	C — E 10%
<b>15.07 Fixed vegetable oils, fluid or solid, crude, refined or purified:</b>		
(A) Oiticica oil, raw or liquid; stillingia oil (tallow-seed oil), raw; tung oil (china wood oil), raw	—	—
(B) Castor oil ... ..	12.5%	C — E 12.5%
(C) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	C — E 15%
(D) Olive oil extracted by means of solvents	10%	—
(E) Other ... ..	10%	C — E 10%
<b>15.08 Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified:</b>		
(A) Whale oil (not including sperm oil) ...	—	—
(B) Castor oil ... ..	12.5%	—
(C) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	—
(D) Other ... ..	10%	—
<b>15.09 Degras ... ..</b>	<b>6%</b>	—
<b>15.10 Fatty acids; acid oils from refining; fatty alcohols:</b>		
(A) Normal aliphatic alcohols containing eight or more carbon atoms in the molecule and having an iodine value not greater than 10:		
(1) Having a radioactivity of less than 3 disintegrations per minute per gramme of total carbon from $\beta$ particles of energy between 18 kiloelectronvolts and 156 kiloelectronvolts and containing an even number of carbon atoms in each molecule, not less than 70 per cent. by weight of the alcohols having 12 and 14 carbon atoms per molecule and not more than 5 per cent. by weight of the alcohols having 8 carbon atoms per molecule	10%	—
(2) Other ... ..	20%	—
(B) Other ... ..	10%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
15.11 Glycerol and glycerol lyes ... ..	6%	—
15.12 Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:		
(A) Whale oil (not including sperm oil) ...	—	—
(B) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	C — E 15%
(C) Other:		
(1) Fats and oils wholly obtained from fish or marine mammals	10%	—
(2) Other ... ..	10%	C — E 10%
15.13 Margarine, imitation lard and other prepared edible fats	10%	C — C — E 10%
15.14 Spermaceti, crude, pressed or refined, whether or not coloured	6%	—
15.15 Beeswax and other insect waxes, whether or not coloured	6%	—
15.16 Vegetable waxes, whether or not coloured:		
(A) Carnauba wax; candelilla wax; esparto wax; ouricury wax	—	—
(B) Other ... ..	5%	—
15.17 Residues resulting from the treatment of fatty substances or animal or vegetable waxes	5.5%	—

## SECTION IV

## PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

*Special note applying to subheadings only*

The expression "sweetening matter" includes only glucose, sucrose and invert sugar. For the purposes of this Section the weight of sweetening matter contained in any goods shall be determined as follows: in so far as the sweetening matter is sucrose the weight shall be taken to be the actual weight of the sucrose or, if the sucrose is of a polarisation not exceeding 98°, 95 per cent. of the actual weight of the sucrose; in so far as it is liquid glucose the weight shall be taken to be 48 per cent. of the actual weight of the glucose; and in so far as it is solid glucose or invert sugar the weight shall be taken to be 75 per cent of the actual weight of the glucose or sugar.

## Chapter 16

*Preparations of Meat, of Fish, of Crustaceans or Molluscs*

## Note

This Chapter does not cover meat, fish, crustaceans or molluscs falling within any heading in Chapter 2 or 3.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
16.01 Sausages and the like, of meat, meat offal or animal blood	16%	C — E 16%
16.02 Other prepared or preserved meat or meat offal:		
(A) Pastes; poultry liver:		
(1) Pastes wholly of pork (including ham and bacon) apart from any curing or seasoning ingredients, in airtight containers	5%	C — E 5%
(2) Pastes of meat offal, not canned...	16%	C —
(3) Other ... ..	16%	C — E 16%
(B) Other:		
(1) In airtight containers:		
(a) Pigs' tongues ... ..	—	—
(b) Ground or chopped pork (including ham and bacon):		
(i) Wholly of pork (including ham and bacon) apart from any curing or seasoning ingredients	5%	—
(ii) Wholly of pork (including ham and bacon) and farinaceous fillers apart from any curing or seasoning ingredients	10%	—
(iii) Other ... ..	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>16.02 Other prepared or preserved meat or meat offal:—contd.</b>		
(B) Other:—contd.		
(1) In airtight containers:—contd.		
(c) Beef and veal (including edible offals, but excluding tongues and jellied veal)	16%	C — E 16%
(d) Poultry (not including guinea fowl)	3d. [£0·0125] per lb.	C — E 3d. [£0·0125] per lb.
(e) Other ... ..	10%	C — E 10%
(2) Not in airtight containers:		
(a) Hams, whole ... ..	—	C — E —
(b) Other ... ..	15%	C — E 15%
<b>16.03 Meat extracts and meat juices:</b>		
(A) Whale meat extract ... ..	10%	C — E —
(B) Other ... ..	10%	C — E 10%
<b>16.04 Prepared or preserved fish, including caviar and caviar substitutes:</b>		
(A) Caviar and caviar substitutes ...	30%	—
(B) Other roes ... ..	5%	—
(C) Salmon, canned ... ..	2·5%	—
(D) Tuna, canned ... ..	8%	—
(E) Other ... ..	10%	—
<b>16.05 Crustaceans and molluscs, prepared or preserved:</b>		
(A) Oysters ... ..	15%	—
(B) Clams, cockles, crabs, crawfish, crayfish, lobsters, mussels, Norway lobsters (Dublin Bay prawns), scallops (including queen scallops), shrimps, whelks and winkles:		
(1) Shrimps, canned ... ..	7·5%	—
(2) Other:		
(a) Frozen, or preserved in vinegar or airtight containers	10%	—
(b) Other ... ..	30%	—
(C) Prawns, canned ... ..	7·5%	—
(D) Other ... ..	10%	—

## Chapter 17

*Sugars and Sugar Confectionery*

## Notes

1. This Chapter does not cover:

(a) Sugar confectionery containing cocoa (heading No. 18.06);

(b) Chemically pure sugars other than sucrose, glucose and lactose (heading No. 29.43); or

(c) Pharmaceutical products (Chapter 30).

2. Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>17.01 Beet sugar and cane sugar, solid:</b>		
(A) Sugar of which the polarisation has at any time been reduced either as a result of the sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar	£6 18s. [£6·9000] per ton	C £1 1s. 3·96d. [£1·0665] per ton E £6 18s. [£6·9000] per ton
(B) Other:		
Of a polarisation:		
Exceeding—		
99° ... ..	£6 18s. [£6·9000] per ton	C £1 1s. 3·96d. [£1·0665] per ton E £6 18s. [£6·9000] per ton
98° but not exceeding 99° ...	£6 18s. [£6·9000] per ton	} C — E As full rate.
97° but not exceeding 98° ...	£3 18s. 9·96d. [£3·9415] per ton	
96° but not exceeding 97° ...	£3 16s. 7·92d. [£3·8330] per ton	
95° but not exceeding 96° ...	£3 14s. 7·92d. [£3·7330] per ton	
94° but not exceeding 95° ...	£3 12s. 7·92d. [£3·6330] per ton	
93° but not exceeding 94° ...	£3 10s. 6d. [£3·5250] per ton	
92° but not exceeding 93° ...	£3 8s. 6d. [£3·4250] per ton	
91° but not exceeding 92° ...	£3 6s. 6d. [£3·3250] per ton	
90° but not exceeding 91° ...	£3 4s. 3·96d. [£3·2165] per ton	
89° but not exceeding 90° ...	£3 2s. 3·96d. [£3·1165] per ton	
88° but not exceeding 89° ...	£3 0s. 3·96d. [£3·0165] per ton	

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>17.01 Beet sugar and cane sugar, solid:—contd.</b>		
(B) Other:—contd.		
87° but not exceeding 88° ...	£2 18s. 6d. [£2·9250] per ton	} C — E As full rate
86° but not exceeding 87° ...	£2 16s. 9·96d. [£2·8415] per ton	
85° but not exceeding 86° ...	£2 15s. 3·96d. [£2·7665] per ton	
84° but not exceeding 85° ...	£2 13s. 9·96d. [£2·6915] per ton	
83° but not exceeding 84° ...	£2 12s. 1·92d. [£2·6080] per ton	
82° but not exceeding 83° ...	£2 10s. 7·92d. [£2·5330] per ton	
81° but not exceeding 82° ...	£2 9s. 3·96d. [£2·4665] per ton	
80° but not exceeding 81° ...	£2 8s. [£2·4000] per ton	
79° but not exceeding 80° ...	£2 6s. 7·92d. [£2·3330] per ton	
78° but not exceeding 79° ...	£2 5s. 1·92d. [£2·2580] per ton	
77° but not exceeding 78° ...	£2 3s. 9·96d. [£2·1915] per ton	
76° but not exceeding 77° ...	£2 2s. 6d. [£2·1250] per ton	
Not exceeding 76° ...	£2 1s. 1·2d. [£2·0550] per ton	
<b>17.02 Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:</b>		
(A) [Sucrose sugar, solid, which can be completely tested by the polariscope:		
(1) Sugar of which the polarisation has at any time been reduced either as a result of the sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar	£6 18s. [£6·9000] per ton	C £1 1s. 3·96d. [£1·0665] per ton E £6 18s. [£6·9000] per ton
(2) Other:		
Of a polarisation:		
Exceeding—		
99° ... ..	£6 18s. [£6·9000] per ton	C £1 1s. 3·96d. [£1·0665] per ton E £6 18s. [£6·9000] per ton
98° but not exceeding 99° ...	£6 18s. [£6·9000] per ton	} C — E As full rate
97° but not exceeding 98° ...	£3 18s. 9·96d. [£3·9415] per ton	

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>17.02 Other sugars; sugar syrups, etc.—contd.</b>		
(A) Sucrose sugar, solid, which can be completely tested by the polariscope:—contd.		
(2) Other:—contd.		
96° but not exceeding 97°...	£3 16s. 7·92d. [£3·8330] per ton	C — E As full rate
95° but not exceeding 96°...	£3 14s. 7·92d. [£3·7330] per ton	
94° but not exceeding 95°...	£3 12s. 7·92d. [£3·6330] per ton	
93° but not exceeding 94°...	£3 10s. 6d. [£3·5250] per ton	
92° but not exceeding 93°...	£3 8s. 6d. [£3·4250] per ton	
91° but not exceeding 92°...	£3 6s. 6d. [£3·3250] per ton	
90° but not exceeding 91°...	£3 4s. 3·96d. [£3·2165] per ton	
89° but not exceeding 90°...	£3 2s. 3·96d. [£3·1165] per ton	
88° but not exceeding 89°...	£3 0s. 3·96d. [£3·0165] per ton	
87° but not exceeding 88°...	£2 18s. 6d. [£2·9250] per ton	
86° but not exceeding 87°...	£2 16s. 9·96d. [£2·8415] per ton	
85° but not exceeding 86°...	£2 15s. 3·96d. [£2·7665] per ton	
84° but not exceeding 85°...	£2 13s. 9·96d. [£2·6915] per ton	
83° but not exceeding 84°...	£2 12s. 1·92d. [£2·6080] per ton	
82° but not exceeding 83°...	£2 10s. 7·92d. [£2·5330] per ton	
81° but not exceeding 82°...	£2 9s. 3·96d. [£2·4665] per ton	
80° but not exceeding 81°...	£2 8s. [£2·4000] per ton	
79° but not exceeding 80°...	£2 6s. 7·92d. [£2·3330] per ton	
78° but not exceeding 79°...	£2 5s. 1·92d. [£2·2580] per ton	
77° but not exceeding 78°...	£2 3s. 9·96d. [£2·1915] per ton	
76° but not exceeding 77°...	£2 2s. 6d. [£2·1250] per ton	
Not exceeding 76° ... ..	£2 1s. 1·2d. [£2·0550] per ton	
(B) Invert sugar; syrups containing sucrose:		
(1) Concentrated cane juice, partly inverted, of the kind known as high test, invert or fancy molasses	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>17.02 Other sugars; sugar syrups, etc.—contd.</b>		
(B) Invert sugar; syrups containing sucrose:— <i>contd.</i>		
(2) Other:		
(a) Containing 70 per cent. or more by weight of sweetening matter	3s. 8·4d. [£0·1850] per cwt.	C — E 3s. 8·4d. [£0·1850] per cwt.
(b) Containing less than 70 per cent. and more than 50 per cent. by weight of sweetening matter	2s. 7·92d. [£0·1330] per cwt.	C — E 2s. 7·92d. [£0·1330] per cwt.
(c) Containing not more than 50 per cent. by weight of sweetening matter	1s. 3·48d. [£0·0645] per cwt.	C — E 1s. 3·48d. [£0·0645] per cwt.
(C) Other sucrose and extracts from sucrose, other than dextrose, which cannot be completely tested by the polariscope	—	—
(D) Glucose:		
(1) Solid ... ..	3s. 8·4d. [£0·1850] per cwt.	C — E 3s. 8·4d. [£0·1850] per cwt.
(2) Liquid ... ..	2s. 7·92d. [£0·1330] per cwt.	C — E 2s. 7·92d. [£0·1330] per cwt.
(E) Artificial honey (whether or not mixed with natural honey)	5s. [£0·2500] per cwt.	C — E 5s. [£0·2500] per cwt.
(F) Caramel:		
(1) Solid ... ..	5s. 9·96d. [£0·2915] per cwt.	C — E 5s. 9·96d. [£0·2915] per cwt.
(2) Liquid ... ..	4s. 0·96d. [£0·2040] per cwt.	C — E 4s. 0·96d. [£0·2040] per cwt.
(G) Other:		
(1) Lactose ... ..	£1 8s. [£1·4000] per cwt.	C — E £1 8s. [£1·4000] per cwt.
(2) Other ... ..	10%	C — E 10%
<b>17.03 Molasses, whether or not decolourised ...</b>	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>17.04 Sugar confectionery, not containing cocoa:</b>		
(A) Fondants, pastes, creams and similar intermediate products, in bulk, containing 80 per cent. or more by weight of added sweetening matter:		
(1) Not flavoured or coloured ...	4s. 9d. [£0·2375] per cwt.	C — E 4s. 9d. [£0·2375] per cwt.
(2) Other ... ..	4s. 9d. [£0·2375] per cwt. plus 10%, in addition to any revenue duty	C — E 4s. 9d. [£0·2375] per cwt. plus 10%, in addition to any revenue duty
(B) Other ... ..	4s. 9d. [£0·2375] per cwt. plus 10%, in addition to any revenue duty	—
<b>17.05 Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion:</b>		
(A) Sucrose sugar, solid, which can be completely tested by the polariscope:		
(1) Sugar of which the polarisation has at any time been reduced either as a result of the sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar	£6 18s. [£6·9000] per ton	C £1 1s. 3·96d. [£1·0665] per ton E £6 18s. [£6·9000] per ton
(2) Other:		
Of a polarisation:		
Exceeding—		
99° ... ..	£6 18s. [£6·9000] per ton	C £1 1s. 3·96d. [£1·0665] per ton E £6 18s. [£6·9000] per ton
98° but not exceeding 99°...	£6 18s. [£6·9000] per ton	} C — E As full rate
97° but not exceeding 98°...	£3 18s. 9·96d. [£3·9415] per ton	
96° but not exceeding 97°...	£3 16s. 7·92d. [£3·8330] per ton	
95° but not exceeding 96°...	£3 14s. 7·92d. [£3·7330] per ton	
94° but not exceeding 95°...	£3 12s. 7·92d. [£3·6330] per ton	
93° but not exceeding 94°...	£3 10s. 6d. [£3·5250] per ton	



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>17.05 Flavoured or coloured sugars, syrups and molasses, etc.—contd.</b>		
(A) Sucrose sugar, solid, which can be completely tested by the polariscope:—contd.		
(2) Other:—contd.		
92° but not exceeding 93°...	£3 8s. 6d. [£3·4250] per ton	C — E As full rate
91° but not exceeding 92°...	£3 6s. 6d. [£3·3250] per ton	
90° but not exceeding 91°...	£3 4s. 3·96d. [£3·2165] per ton	
89° but not exceeding 90°...	£3 2s. 3·96d. [£3·1165] per ton	
88° but not exceeding 89°...	£3 0s. 3·96d. [£3·0165] per ton	
87° but not exceeding 88°...	£2 18s. 6d. [£2·9250] per ton	
86° but not exceeding 87°...	£2 16s. 9·96d. [£2·8415] per ton	
85° but not exceeding 86°...	£2 15s. 3·96d. [£2·7665] per ton	
84° but not exceeding 85°...	£2 13s. 9·96d. [£2·6915] per ton	
83° but not exceeding 84°...	£2 12s. 1·92d. [£2·6080] per ton	
82° but not exceeding 83°...	£2 10s. 7·92d. [£2·5330] per ton	
81° but not exceeding 82°...	£2 9s. 3·96d. [£2·4665] per ton	
80° but not exceeding 81°...	£2 8s. [£2·4000] per ton	
79° but not exceeding 80°...	£2 6s. 7·92d. [£2·3330] per ton	
78° but not exceeding 79°...	£2 5s. 1·92d. [£2·2580] per ton	
77° but not exceeding 78°...	£2 3s. 9·96d. [£2·1915] per ton	
76° but not exceeding 77°...	£2 2s. 6d. [£2·1250] per ton	
Not exceeding 76° ... ..	£2 1s. 1·2d. [£2·0550] per ton	
(B) Invert sugar; syrups containing sucrose:		
(1) Containing 70 per cent. or more by weight of sweetening matter	3s. 8·4d. [£0·1850] per cwt.	C — E 3s. 8·4d. [£0·1850] per cwt.
(2) Containing less than 70 per cent. and more than 50 per cent. by weight of sweetening matter ...	2s. 7·92d. [£0·1330] per cwt.	C — E 2s. 7·92d. [£0·1330] per cwt.
(3) Containing not more than 50 per cent. by weight of sweetening matter	1s. 3·48d. [£0·0645] per cwt.	C — E 1s. 3·48d. [£0·0645] per cwt.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>17.05 Flavoured or coloured sugars, syrups and molasses, etc.—contd.</b>		
(C) Molasses; other sucrose and extracts from sucrose, other than dextrose, which cannot be completely tested by the polariscope	—	—
(D) Glucose:		
(1) Solid ... ..	3s. 8·4d. [£0·1850] per cwt.	C — E 3s. 8·4d. [£0·1850] per cwt.
(2) Liquid ... ..	2s. 7·92d. [£0·1330] per cwt.	C — E 2s. 7·92d. [£0·1330] per cwt.
(E) Other:		
(1) Lactose ... ..	£1 8s. [£1·4000] per cwt.	C — E £1 8s. [£1·4000] per cwt.
(2) Other ... ..	10%	C — E 10%

## Chapter 18

*Cocoa and Cocoa Preparations*

## Notes

1. This Chapter does not cover goods described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03.

2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 of this Chapter, other food preparations containing cocoa.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
18.01 Cocoa beans, whole or broken, raw or roasted	—	—
18.02 Cocoa shells, husks, skins and waste ...	—	—
18.03 Cocoa paste (in bulk or in block), whether or not defatted	—	—
18.04 Cocoa butter (fat or oil) ... ..	—	—
18.05 Cocoa powder, unsweetened ... ..	—	—
18.06 Chocolate and other food preparations containing cocoa:		
(A) Chocolate milk crumb ... ..	6s. [£0·3000] per cwt.	—
(B) Cocoa powder with added sweetening matter	5s. [£0·2500] per cwt.	—
(C) Other:		
(1) Consisting wholly of cocoa and one or more of the following: added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	4s. [£0·2000] per cwt.	—
(2) Other ... ..	4s. [£0·2000] per cwt. plus 10% in addition to any revenue duty	—

## Chapter 19

*Preparations of Cereals, Flour or Starch; Pastrycooks' Products*

## Notes

1. This Chapter does not cover:

- (a) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50 per cent. or more by weight of cocoa (heading No. 18.06);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07); or
- (c) Pharmaceutical products (Chapter 30).

2. In this Chapter the expression "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
19.01 Malt extract ... ..	10%	—
19.02 Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent. by weight of cocoa	10%	—
19.03 Macaroni, spaghetti and similar products...	10%	C — E 10%
19.04 Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	—	—
19.05 Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	10%	—
19.06 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	10%	—
19.07 Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit:		
(A) Ships' biscuits, crumbs and rusks ...	10%	—
(B) Other ... ..	10%	C — E 10%
19.08 Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:		
(A) Biscuits, wafers, rusks, cakes without covering or filling, and pastry of the kind known as Danish pastry	10%	—
(B) Other ... ..	10%	C — E 10%

## Chapter 20

*Preparations of Vegetables, Fruit or Other Parts of Plants*

## Notes

1. This Chapter does not cover:

(a) Vegetables or fruit falling within any heading in Chapter 7 or 8; or

(b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).

2. For the purposes of headings Nos. 20.01 and 20.02, the word "vegetables" is to be taken to apply, and apply only, to products which, when in their fresh state, are classified in heading No. 07.01.

3. Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No. 20.06; roasted ground-nuts are also to be classified in heading No. 20.06.

4. Tomato juice the dry weight content of which is 7 per cent. or more is to be classified under heading No. 20.02.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>20.01</b> Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	10%	C — E 10%
<b>20.02</b> Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
(A) Olives	7.5%	—
(B) Tomato juice ... ..	6%	C — E 6%
(C) Other:		
(1) In airtight containers:		
(a) Asparagus; beans (not being beans in pod); peas	10%	C — E 10%
(b) Tomatoes:		
(i) Pulp or paste, wholly of tomato and water apart from salt or any other preserving, seasoning or flavouring ingredients, the dry weight of the tomato in any container being not less than 25 per cent. of the weight of its entire contents	6%	—
(ii) Other ... ..	6%	C — E 6%
(c) Potato crisps ... ..	15%	—
(d) Other ... ..	15%	C — E 15%
(2) Not in airtight containers:		
(a) Potato crisps ... ..	10%	—
(b) Other ... ..	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>20.03 Fruit preserved by freezing, containing added sugar:</b>		
(A) Strawberries in containers, the contents of each weighing not less than 12 lb.	16s. [£0·8000] per cwt.	C — E 16s. [£0·8000] per cwt.
(B) Other ... ..	15%	C — E 15%
<b>20.04 Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised):</b>		
(A) Apricots; figs; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	8s. 1·2d. [£0·4050] per cwt.	C — E 8s. 1·2d. [£0·4050] per cwt.
(B) Cherries; fruit peels ... ..	20%	C — E 20%
(C) Other ... ..	10%	C — E 10%
<b>20.05 Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar</b>	10%	C — E 10%
<b>20.06 Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:</b>		
(A) Apples:		
(1) Containing added sweetening matter	2s. 9d. [£0·1375] per cwt.	C — E 2s. 9d. [£0·1375] per cwt.
(2) Other ... ..	3s. 6d. [£0·1750] per cwt. or 25%, whichever is the less	C — E 3s. 6d. [£0·1750] per cwt. or 25%, which- ever is the less
(B) Apricots:		
(1) Containing added sweetening matter	12%	C — E 12%
(2) Other:		
(a) Canned ... ..	—	—
(b) Not canned ... ..	3%	C — E 3%
(C) Cherries:		
(1) Containing added sweetening matter:		
(a) Not stoned: ... ..		
(i) In a solution of sulphur dioxide	10%	C — E 10%
(ii) Other ... ..	15%	C — E 15%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>20.06 Fruit otherwise prepared, etc.—contd.</b>		
(C)(1) Cherries— <i>contd.</i>		
(b) Stoned ... ..	10%	C — E 10%
(2) Other:		
(a) Canned ... ..	—	—
(b) Not canned ... ..	15%	C — E 15%
(D) Ginger	10%	C — E 10%
(E) Grapefruit ... ..	—	—
(F) Lemons:		
(1) Comminuted entire ... ..	—	—
(2) Other ... ..	15%	C — E 15%
(G) Loganberries:		
(1) Containing added sweetening matter	4s. 9d. [£0·2375] per cwt.	C — E 4s. 9d. [£0·2375] per cwt.
(2) Other ... ..	15%	C — E 15%
(H) Nuts ... ..	7·5%	—
(I) Oranges, clementines, mandarins and tangerines:		
(1) Comminuted entire ... ..	—	—
(2) Pulp not containing the peel ... ..	—	—
(3) Other ... ..	9%	C — E 9%
(K) Peaches:		
(1) Containing added sweetening matter	7%	C — E 7%
(2) Other:		
(a) Canned ... ..	—	—
(b) Not canned ... ..	3%	C — E 3%
(L) Pears:		
(1) Containing added sweetening matter	12%	C — E 12%
(2) Other ... ..	15%	C — E 15%
(M) Pineapples ... ..	5s. 6d. [£0·2750] per cwt.	C — E 5s. 6d. [£0·2750] per cwt.
(N) Strawberries:		
(1) Containing added sweetening matter	15%	C — E 15%
(2) Other ... ..	15s. [£0·7500] per cwt.	C — E 15s. [£0·7500] per cwt.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>20.06 Fruit otherwise prepared, etc.—contd.</b>		
(O) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60 per cent. by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four ounce portion of the drained fruit	3s. 7·2d. [£0·1800] per cwt.	C — E 3s. 7·2d. [£0·1800] per cwt.
(P) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading (O) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8 per cent., and no one description represents more than 50 per cent. by weight, of all the fruit in the mixture:		
(1) Where not less than 80 per cent. by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	—	—
(2) Other ... ..	3s. 7·2d. [£0·1800] per cwt.	C — E 3s. 7·2d. [£0·1800] per cwt.
(Q) Other ... ..	15%	C — E 15%
<b>20.07 Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:</b>		
(A) Citrus fruit juices:		
(1) Grapefruit juice; orange, lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not:		
(a) Not containing more than 20 per cent. by weight of added sweetening matter	—	—
(b) Other ... ..	3%	C — E 3%
(2) Other:		
(a) Not containing more than 20 per cent. by weight of added sweetening matter	15%	C — E 15%
(b) Other ... ..	18%	C — E 18%
(B) Pineapple juice; tomato juice ...	6%	C — E 6%
(C) Other ... ..	10%	C — E 10%



## Chapter 21

*Miscellaneous Edible Preparations*

## Notes

1. This Chapter does not cover:

(a) Mixed vegetables of heading No. 07.04;

(b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);

(c) Products of headings Nos. 09.04 to 09.10; or

(d) Yeast put up as a medicament (heading No. 30.03).

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.02.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>21.01 Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:</b>		
(A) Roasted chicory, unmixed ... ..	14s. [£0·7000] per cwt.	C 12s. 6d. [£0·6250] per cwt. E —
(B) Preparations consisting wholly or partly of extracts, essences or other concentrates of roasted chicory	£2 3s. [£2·1500] per cwt. on the total dry weight of the goods	C £1 16s. [£1·8000] per cwt. on the total dry weight of the goods E —
(C) Other ... ..	10%	—
<b>21.02 Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates:</b>		
(A) Extracts, essences or concentrates of coffee; preparations with a basis of extracts, essences or concentrates of coffee	£2 3s. [£2·1500] per cwt. on the total dry weight of the goods	C £1 16s. [£1·8000] per cwt. on the total dry weight of the goods E —
(B) Other ... ..	10%	—
<b>21.03 Mustard flour and prepared mustard ...</b>	10%	—
<b>21.04 Sauces; mixed condiments and mixed seasonings</b>	10%	—
<b>21.05 Soups and broths, in liquid, solid or powder form:</b>		
(A) Canned, but not including tomato soups or dried soups	7·5%	—
(B) Other ... ..	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>21.06 Natural yeasts (active or inactive); prepared baking powders:</b>		
(A) Natural yeasts ... ..	4s. [£0·2000] per cwt.	—
(B) Prepared baking powders ... ..	10%	—
<b>21.07 Food preparations not elsewhere specified or included:</b>		
(A) Sweetfat (mixtures of edible fats and sugar)	10%	C — E 10%
(B) Ice cream (containing fat) but not including ice cream powder	10%	C — E 10%
(C) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	10%	C — E 10%
(D) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	10%	C — E 10%
(E) Ravioli, macaroni, spaghetti and the like, cooked (other than rice and other whole cereal grains), whether or not stuffed with other substances or admixed with tomato sauce:		
(1) Ravioli ... ..	6%	C — E 6%
(2) Other ... ..	10%	C — E 10%
(F) Yoghourt with added flavouring or fruit	10%	C — E 10%
(G) Maize, including maize on cob (sweet corn), frozen or in airtight containers	6%	—
(H) Other ... ..	10%	—

## Chapter 22

*Beverages, Spirits and Vinegar*

## Notes

1. This Chapter does not cover:

- (a) Sea water (heading No. 25.01);
- (b) Distilled water or conductivity water (heading No. 28.58);
- (c) Acetic acid of a concentration exceeding 10 per cent. by weight of acetic acid (heading No. 29.14);
- (d) Medicaments of heading No. 30.03; or
- (e) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Sikes' hydrometer.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>22.01 Waters, including spa waters and aerated waters; ice and snow:</b>		
(A) Waters, including spa waters and aerated waters	6%	—
(B) Other ... ..	—	—
<b>22.02 Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07</b>	10%	—
<b>22.03 Beer made from malt: ... ..</b>	—	—
(A) Of any description (other than mum, spruce, black beer, Berlin white beer or other preparations of a similar character, of an original gravity of 1200° or more) where the worts thereof were before fermentation of a gravity:		
(1) Of 1030° or less		
(2) Exceeding 1030°		
(B) Of the descriptions called or similar to mum, spruce, black beer, Berlin white beer, or other preparations of a similar character, where the worts thereof were before fermentation of a gravity of 1200° or more		
<b>22.04 Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol</b>	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<p><b>22.05 Wine of fresh grapes (including grape must with fermentation arrested by the addition of alcohol):</b></p> <p>(A) Light wine:</p> <p>(1) Still:</p> <p>(a) Not in bottle</p> <p>(b) In bottle</p> <p>(2) Sparkling</p> <p>(B) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit:</p> <p>(1) Still</p> <p>(2) Sparkling</p> <p>(C) Other wine not exceeding 42°:</p> <p>(1) Still:</p> <p>(a) Not in bottle</p> <p>(b) In bottle</p> <p>(2) Sparkling</p> <p>(D) Wine exceeding 42°:</p> <p>(1) Still:</p> <p>(a) Not in bottle</p> <p>(b) In bottle</p> <p>(2) Sparkling</p> <p>“Light wine” means wine not exceeding 25 degrees or, in the case of wine qualifying for Commonwealth preference or Irish Republic rates, 27 degrees of proof spirit</p>	—	—
<p><b>22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts</b></p> <p>(A) Light wine:</p> <p>(1) Still:</p> <p>(a) Not in bottle</p> <p>(b) In bottle</p> <p>(2) Sparkling</p> <p>(B) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit:</p> <p>(1) Still</p> <p>(2) Sparkling</p> <p>(C) Other wine not exceeding 42°:</p> <p>(1) Still:</p> <p>(a) Not in bottle</p> <p>(b) In bottle</p> <p>(2) Sparkling</p> <p>(D) Wine exceeding 42°:</p> <p>(1) Still:</p> <p>(a) Not in bottle</p> <p>(b) In bottle</p> <p>(2) Sparkling</p> <p>“Light wine” means wine not exceeding 25 degrees or, in the case of wine qualifying for Commonwealth preference or Irish Republic rates, 27 degrees of proof spirit</p>	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>22.07 Other fermented beverages (for example, cider, perry and mead):</b>		
<b>(A) Beer:</b>		
(1) Of any description (other than mum, spruce, black beer, Berlin white beer, or other preparations of a similar character, of an original gravity of 1200° or more) where the worts thereof were before fermentation of a gravity:		
(a) of 1030° or less ... ..	—	—
(b) exceeding 1030° ... ..	—	—
(2) Of the descriptions called or similar to mum, spruce, black beer, Berlin white beer, or other preparations of a similar character where the worts thereof were before fermentation of a gravity of 1200° or more	—	—
<b>(B) Wine:</b>		
(1) Light wine:		
(a) Still:		
(i) Not in bottle ... ..	—	—
(ii) In bottle ... ..	—	—
(b) Sparkling ... ..	—	—
(2) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit:		
(a) Still ... ..	—	—
(b) Sparkling ... ..	—	—
(3) Other wine not exceeding 42°:		
(a) Still:		
(i) Not in bottle ... ..	—	—
(ii) In bottle ... ..	—	—
(b) Sparkling ... ..	—	—
(4) Wine exceeding 42°:		
(a) Still:		
(i) Not in bottle ... ..	—	—
(ii) In bottle ... ..	—	—
(b) Sparkling ... ..	—	—
"Light wine" means wine not exceeding 25 degrees or, in the case of wine qualifying for Commonwealth preference or Irish Republic rates, 27 degrees of proof spirit		
<b>(C) Cider and perry containing no added spirit or spirit derived from the addition of sugar</b>	10%	C — E 10%
<b>(D) Other ... ..</b>	10%	C — E 10%

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>22.08 Ethyl alcohol (ethanol) or neutral spirits, undenatured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol (ethanol) and neutral spirits) of any strength:</b> (A) If warehoused 3 years or more (B) If not warehoused, or warehoused less than 3 years	—	—
<b>22.09 Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:</b> (A) Liqueurs, cordials, mixtures and other preparations in bottle, entered in such a manner as to indicate that the strength is not to be tested: (1) If warehoused 3 years or more ... (2) If not warehoused, or warehoused less than 3 years (B) Other spirits (including spirituous beverages having the character of spirits, and liqueurs): (1) If warehoused 3 years or more ... (2) If not warehoused, or warehoused less than 3 years (C) Other ... ..	— — — — — — 6%	— — — — — — —
<b>22.10 Vinegar and substitutes for vinegar ...</b>	23%	C — E 23%

## Chapter 23

*Residues and Waste from the Food Industries; Prepared Animal Fodder*

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>23.01 Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves:</b>		
(A) Herring meal ... ..	—	—
(B) Other ... ..	10%	—
<b>23.02 Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables</b>	10%	C — E 10%
<b>23.03 Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues:</b>		
(A) Bagasse ... ..	—	—
(B) Other ... ..	10%	C — E 10%
<b>23.04 Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils</b>	10%	C — E 10%
<b>23.05 Wine lees; argol:</b>		
(A) Wine lees:		
(1) Light wine ... ..	—	—
(2) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit	—	—
(3) Other wine not exceeding 42° of proof spirit	—	—
(4) Wine exceeding 42° of proof spirit "Light wine" means wine not exceeding 25 degrees or in the case of wine qualifying for Commonwealth preference or Irish Republic rates, 27 degrees of proof spirit	—	—
(B) Other ... ..	—	—
<b>23.06 Vegetable products of a kind used for animal food, not elsewhere specified or included:</b>		
(A) Dried apple pomace, unground ...	—	—
(B) Dried citrus fruit waste ... ..	—	—
(C) Other ... ..	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>23.07 Sweetened forage; other preparations of a kind used in animal feeding:</b>		
(A) Vitamin supplements:		
(1) Where the vitamin content consists of natural vitamin concentrates	6%	C — E 6%
(2) Other ... ..	22% of the value of the vitamin content (other than natural vitamin concentrates) or 6%, whichever is the greater	C — E 22% of the value of the vitamin content (other than natural vitamin concentrates) or 6%, whichever is the greater
(B) Liquefied herring wholly of herring apart from preserving and liquefying ingredients	—	—
(C) Other:		
(1) Fish solubles ... ..	10%	C —
(2) Other ... ..	10%	E 10%



## Chapter 24

*Tobacco*

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>24.01 Unmanufactured tobacco; tobacco refuse:</b>	—	—
(A) Containing 10 per cent. or more by weight of moisture		
(B) Other		
<b>24.02 Manufactured tobacco; tobacco extracts and essences:</b>	—	—
(A) Manufactured tobacco:		
(1) Cigars		
(2) Cigarettes		
(3) Cavendish or negrohead:		
(a) Manufactured in bond		
(b) Other		
(4) Snuff and snuff work (including tobacco dust or powder and ground tobacco)		
(5) Other		
(B) Extracts and essences		

## SECTION V

## MINERAL PRODUCTS

## Chapter 25

*Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement*

## Notes

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (including washing with chemical substances to remove impurities provided that this does not change the character of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.

## 2. This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
- (b) Ferrous earth colours containing 70 per cent. or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading No. 28.23);
- (c) Pharmaceutical products falling within Chapter 30;
- (d) Perfumery, cosmetics or toilet preparations (heading No. 33.06);
- (e) Road and paving setts, flagstones, curbs, mosaic cubes, and roofing, facing and damp course slates, falling within heading No. 68.01, 68.02 or 68.03;
- (f) Precious or semi-precious stones (Chapter 71);
- (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01); or
- (h) Writing, drawing, tailors' and billiards chinks (heading No. 98.05).

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>25.01</b> Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:		
(A) Fishery salt, being salt in coarse crystals of a kind used for curing fish	—	—
(B) Other ... ..	5%	—
<b>25.02</b> Iron pyrites (including cupreous iron pyrites), unroasted	—	—
<b>25.03</b> Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>25.04 Natural graphite:</b>		
(A) Flake graphite containing not less than 83 per cent. by weight of carbon and of which not more than 15 per cent. by weight passes a sieve having a nominal width of aperture of 105 microns, and being graphite such that, if a cylindrical container with an internal diameter of 2 inches and a depth of $1\frac{1}{8}$ inches is filled by funnelling the graphite through a circular orifice of $\frac{1}{2}$ inch diameter placed centrally $2\frac{1}{2}$ inches above the top of the container, the contents of the container will have a density of less than 60 grammes per 100 cubic centimetres	—	—
(B) Other ... ..	10%	—
<b>25.05 Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01</b>	6%	—
<b>25.06 Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing:</b>		
(A) Quartz:		
(1) Ground or powdered ... ..	6%	—
(2) Other ... ..	—	—
(B) Quartzite ... ..	6%	—
<b>25.07 Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths:</b>		
(A) Attapulgitic clay of which not more than 0.1 per cent. by weight of the dry material is retained, after sieving in the wet state, on a sieve having a nominal width of aperture of 45 microns	—	—
(B) Other ... ..	4%	—
<b>25.08 Chalk:</b>		
(A) Whiting... ..	12%	—
(B) Other ... ..	6%	—
<b>25.09 Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides</b>	6%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
25.10 Natural mineral calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	—	—
25.11 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined	6%	—
25.12 Infusorial earths, siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less:		
(A) Not bagged or otherwise packed, containing not less than 35 per cent. by weight of moisture	—	—
(B) Other ... ..	4%	—
25.13 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:		
(A) Garnet ... ..	—	—
(B) Emery, not crushed, ground, powdered or graded	—	—
(C) Other ... ..	6%	—
25.14 Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	5%	—
25.15 Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	5.5%	—
25.16 Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing:		
(A) Granite:		
(1) Not sawn ... ..	6%	—
(2) Sawn on three or more sides:		
(a) Pieces of a volume not exceeding 30 cubic inches	—	—
(b) Other ... ..	26%	—
(3) Other ... ..	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>25.16 Granite, etc.—cont.</b>		
(B) Other ... ..	6%	—
<b>25.17 Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16:</b>		
(A) Flint, not crushed, ground or powdered	—	—
(B) Chippings of calcareous stones falling within heading No. 25.15 or 25.16 and chippings of serpentine	—	—
(C) Other ... ..	6%	—
<b>25.18 Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite):</b>		
(A) Calcined dolomite which, on boiling with 2N hydrochloric acid, yields not more than 0.3 per cent. by weight of insoluble residue	—	—
(B) Other ... ..	6%	—
<b>25.19 Natural magnesium carbonate (magnesite), whether or not calcined:</b>		
(A) Dead-burned ... ..	6%	—
(B) Other ... ..	—	—
<b>25.20 Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry</b>	6%	—
<b>25.21 Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement</b>	6%	—
<b>25.22 Quicklime, slaked lime and hydraulic lime</b>	6%	—
<b>25.23 Portland cement, high alumina cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker</b>	5%	—
<b>25.24 Asbestos ... ..</b>	10%	—
<b>25.25 Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet</b>	6%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>25.26 Mica, including splittings; mica waste:</b>		
(A) Blocks, films and splittings ... ..	—	—
(B) Other ... ..	6%	—
<b>25.27 Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc</b>	—	—
<b>25.28 Natural cryolite and natural chiolite ...</b>	—	—
<b>25.29 Natural arsenic sulphides ... ..</b>	4%	—
<b>25.30 Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85 per cent. of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight</b>	—	—
<b>25.31 Felspar, leucite, nepheline and nepheline syenite; fluorspar:</b>		
(A) Felspar:		
(1) Ground or powdered ... ..	2.5%	—
(2) Other ... ..	—	—
(B) Other ... ..	6%	—
<b>25.32 Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery:</b>		
(A) Infusorial earths, siliceous fossil meals and similar siliceous earths, not bagged or otherwise packed, containing not less than 35 per cent. by weight of moisture	—	—
(B) Perlite, obsidian and pitchstone, crushed, ground, powdered or graded	—	—
(C) Rare earth minerals and concentrates thereof containing not less than 40 per cent., and not more than 95 per cent., by weight of rare earth compounds calculated as rare earth oxides	—	—
(D) Mineral substances containing not less than 20 per cent. by weight of talc and not less than 25 per cent. by weight and not more than 65 per cent. by weight of tremolite.	—	—
(E) Other ... ..	6%	—

## Chapter 26

*Metallic Ores, Slag and Ash*

## Notes

1. This Chapter does not cover:

- (a) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);  
 (b) Basic slag of Chapter 31;  
 (c) Slag wool, rock wool or similar mineral wools (heading No. 68.07);  
 (d) Goods falling within Chapter 71 (which relates, *inter alia*, to goldsmiths' and silver-smiths' sweepings, residues and lemls); or  
 (e) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of those mineralogical species used for the extraction on an industrial scale of mercury, of the metals of heading No. 28.50 or of the metals of Section XIV or XV; minerals which have undergone a process rendering them more suitable for a purpose other than the extraction of metal on an industrial scale are, however, excluded from the heading.

3. Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used on an industrial scale either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth <sup>(C)</sup> E.F.T.A. (E)
26.01 Metallic ores and concentrates thereof; roasted iron pyrites, including roasted cupreous iron pyrites	—	—
26.02 Slag, dross, scalings and similar waste from the manufacture of iron or steel	—	—
26.03 Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	—	—
26.04 Other slag and ash, including kelp ...	—	—

## Chapter 27

*Mineral Fuels, Mineral Oils and Products of their Distillation;  
Bituminous Substances; Mineral Waxes*

## Notes

1. This Chapter does not cover:

- (a) Separate chemically defined organic compounds, other than chemically pure methane which is to be classified in heading No. 27.11; or  
(b) Medicaments (heading No. 30.03).

2. In heading No. 27.07 the expression "similar oils and products obtained by other processes" is to be taken to refer to products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of non-aromatic constituents.

3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

4. Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.

*Special note applying to subheadings only*

Throughout this Schedule:

(a) "Hydrocarbon oils" means petroleum oils, coal tar, and oils produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, but does not include such hydrocarbons or bituminous or asphaltic substances as are—

(i) solid or semi-solid at a temperature of 60° F.; or

(ii) gaseous at a temperature of 60° F. and under a pressure of one atmosphere.

The expression also includes products which, apart from small proportions of colouring matter or of additives, consist wholly of hydrocarbon oils as defined above. For this purpose, "additive" means any substance commonly added in small proportions to hydrocarbon oils for the purpose of improving or modifying their quality or characteristics as fuel or as lubricants.

(b) "Light oils" has the meaning given by section 195 (1) of the Customs and Excise Act 1952 as for the time being in force.

(c) Except as provided in paragraph (a) of this Note, references to hydrocarbon oils do not include mixtures or combinations of those oils with other substances.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>27.01 Coal; briquettes, ovoids and similar solid fuels manufactured from coal</b>	—	—
<b>27.02 Lignite, whether or not agglomerated ...</b>	—	—
<b>27.03 Peat (including peat litter), whether or not agglomerated</b>	9.5%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
27.04 Coke and semi-coke of coal, of lignite or of peat	—	—
27.05 Retort carbon ... ..	4%	—
27.05 (bis) Coal gas, water gas, producer gas and similar gases	4%	—
27.06 Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products:		
(A) Hydrocarbon oils ... ..	—	—
(B) Other ... ..	4%	—
27.07 Oils and other products of the distillation of high temperature coal tars and similar oils and products obtained by other processes (for example, benzole, creosote, cresylic acid and solvent naphtha):		
(A) Hydrocarbon oils ... ..	—	—
(B) Other ... ..	6%	—
27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars	6%	—
27.09 Petroleum oils and oils obtained from bituminous minerals, crude:		
(A) Solid and semi-solid petroleum oils...	—	—
(B) Other ... ..	—	—
27.10 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent. by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		
(A) Hydrocarbon oils ... ..	—	—
(B) Other:		
(1) Containing light oils ... ..	3%, in addition to any hydrocarbon oil duty	—
(2) Other ... ..	6%	—
27.11 Petroleum gases and other gaseous hydrocarbons:		
(A) Methane ... ..	—	—
(B) Other ... ..	6%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>27.12 Petroleum jelly:</b>		
(A) Hydrocarbon oils ... ..	—	—
(B) Other ... ..	6%	—
<b>27.13 Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:</b>		
(A) Lignite (montan) wax ... ..	—	—
(B) Petroleum waxes containing not less than 10 per cent. by weight of oil when determined by the Institute of Petroleum Method No. 158/69	—	—
(C) Paraffin wax and micro-crystalline wax	10%	—
(D) Other ... ..	6%	—
<b>27.14 Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:</b>		
(A) Petroleum coke, calcined, not containing by weight more than 0·8 per cent. of ash, 0·01 per cent. of manganese, 0·02 per cent. of nickel or of vanadium, one part per million of boron or 50 parts per million of titanium	—	—
(B) Hydrocarbon oils ... ..	—	—
(C) Other ... ..	6%	—
<b>27.15 Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands</b>	6%	—
<b>27.16 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):</b>		
(A) Hydrocarbon oils ... ..	—	—
(B) Other ... ..	6%	—

## SECTION VI

## PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

## Notes

1. (a) Goods (other than radio-active ores) answering to a description in heading No. 28.50 or 28.51 are to be classified in those headings and in no other heading of this Schedule.

(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.49 or 28.52 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of this Schedule.

## Chapter 28

*Inorganic Chemicals; Organic and Inorganic Compounds of Precious Metals, of Rare Earth Metals, of Radio-Active Elements and of Isotopes*

## Notes

1. Except in so far as the context otherwise requires, the headings of this Chapter are to be taken to apply only to:

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) Products mentioned in (a) above dissolved in water;

(c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport.

2. In addition to dithionites stabilised with organic substances and to sulphoxylates (heading No. 28.36), carbonates and percarbonates of inorganic bases (heading No. 28.42), cyanides and complex cyanides of inorganic bases (heading No. 28.43), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.44), organic products included in headings Nos. 28.49 to 28.52 and metallic and non-metallic carbides (heading No. 28.56), only the following compounds of carbon are also to be classified in the present Chapter:

(a) Oxides of carbon; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.13);

(b) Oxyhalides of carbon (heading No. 28.14);

(c) Carbon disulphide (heading No. 28.15);

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.48);

(e) Solid hydrogen peroxide (heading No. 28.54), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.58) other than calcium cyanamide containing not more than 25 per cent. by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).

3. This Chapter does not cover:

(a) Sodium chloride or other mineral products falling within Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 1, 2, 3 or 4 of Chapter 31;

(d) Inorganic products of a kind used as luminophores (heading No. 32.07);

- (e) Artificial graphite (heading No. 38.01); activated carbon (heading No. 38.03); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), and precious metals falling within Chapter 71;
- (g) The metals, whether or not chemically pure, falling within any heading of Section XV; or
- (h) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No. 90.01).

4. Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified in heading No. 28.13.

5. Headings Nos. 28.29 to 28.48 inclusive are to be taken to apply only to metallic or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.48.

6. Heading No. 28.50 is to be taken to apply only to:

- (a) The following fissile chemical elements and isotopes:  
natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes;
- (b) The following radio-active chemical elements:  
technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number;
- (c) All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV;
- (d) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together;
- (e) Alloys (other than ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds;
- (f) Nuclear reactor cartridges, spent or irradiated.

The term "isotopes" mentioned above and in headings Nos. 28.50 and 28.51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in uranium-235.

7. Heading No. 28.55 is to be taken to include ferro-phosphorus containing 15 per cent. or more by weight of phosphorus and phosphor copper containing more than 8 per cent. by weight of phosphorus.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<i>I. Chemical elements</i>		
<b>28.01 Halogens (fluorine, chlorine, bromine and iodine):</b>		
(A) Fluorine; chlorine ... ..	8%	—
(B) Bromine; iodine ... ..	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.02 Sulphur, sublimed or precipitated; colloidal sulphur:</b>		
(A) Colloidal sulphur ... ..	8%	—
(B) Other ... ..	—	—
<b>28.03 Carbon, including carbon black, anthracene black, acetylene black and lamp black:</b>		
(A) Acetylene black ... ..	14%	—
(B) Other ... ..	8%	—
<b>28.04 Hydrogen, rare gases and other non-metals:</b>		
(A) Silicon; selenium:		
(1) Silicon, monocrystalline ... ..	14%	—
(2) Other ... ..	—	—
(B) Other ... ..	8%	—
<b>28.05 Alkali, alkaline-earth and rare earth metals; yttrium and scandium; mercury:</b>		
(A) Mercury ... ..	—	—
(B) Other ... ..	8%	—
<i>II. Inorganic acids and oxygen compounds of non-metals</i>		
<b>28.06 Hydrochloric acid and chlorosulphonic acid</b>	8%	—
<b>28.07 Sulphur dioxide</b> ... ..	8%	—
<b>28.08 Sulphuric acid; oleum</b>	8%	—
<b>28.09 Nitric acid; sulphonitric acids:</b>		
(A) Nitric acid	12%	—
(B) Sulphonitric acids ... ..	8%	—
<b>28.10 Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-):</b>		
(A) Phosphorus pentoxide ... ..	23%	—
(B) Phosphoric acids:		
(1) Metaphosphoric acid ... ..	8%	—
(2) Other ... ..	17.5%	—
<b>28.11 Arsenic trioxide, arsenic pentoxide and acids of arsenic:</b>		
(A) Arsenic trioxide ... ..	—	—
(B) Other ... ..	23%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.12 Boric oxide and boric acid:</b>		
(A) Boric oxide ... ..	23%	—
(B) Boric acid ... ..	14.5%	—
<b>28.13 Other inorganic acids and oxygen compounds of non-metals (excluding water):</b>		
(A) Carbon dioxide; carbon monoxide...	8%	—
(B) Chlorine dioxide ... ..	8%	—
(C) Fluorosulphonic acid ... ..	8%	—
(D) Hexafluorophosphoric acid ... ..	8%	—
(E) Hydrofluoric acid ... ..	8%	—
(F) Hydrogen fluoride; hydrogen sulphide	8%	—
(G) Metaboric acid ... ..	8%	—
(H) <i>di</i> Nitrogen tetroxide ... ..	8%	—
(I) Nitrosylsulphuric acid ... ..	8%	—
(K) Nitric oxide; nitrous oxide ... ..	8%	—
(L) <i>Permonosulphuric acid</i> ... ..	8%	—
(M) Selenium dioxide ... ..	8%	—
(N) Silicic acid; silicon dioxide; silicon monoxide	8%	—
(O) Sulphur trioxide ... ..	8%	—
(P) Sulphurous acid ... ..	8%	—
(Q) Other ... ..	17.5%	—
<b>III. Halogen and sulphur compounds of non-metals</b>		
<b>28.14 Halides, oxyhalides and other halogen compounds of non-metals:</b>		
(A) Boron trifluoride ... ..	8%	—
(B) Bromine pentafluoride; bromine trifluoride	8%	—
(C) Chlorine trifluoride ... ..	8%	—
(D) Nitrosyl chloride ... ..	8%	—
(E) Phosphoryl bromide ... ..	8%	—
(F) Selenium bromide ... ..	8%	—
(G) Sulphur chloride; sulphur dichloride; sulphur hexafluoride	8%	—
(H) Sulphuryl chloride ... ..	8%	—
(I) Thionyl bromide ... ..	8%	—
(K) Other ... ..	23%	—
<b>28.15 Sulphides of non-metals; phosphorus trisulphide:</b>		
(A) Arsenic disulphide; arsenic pentasulphide; arsenic trisulphide	8%	—
(B) Phosphorus trisulphide ... ..	8%	—
(C) Other ... ..	17.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<i>IV. Inorganic bases and metallic oxides, hydroxides and peroxides</i>		
28.16 Ammonia, anhydrous or in aqueous solution	16%	—
28.17 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:		
(A) Sodium hydroxide ... ..	16%	—
(B) Sodium peroxide ... ..	23%	—
(C) Other ... ..	8%	—
28.18 Oxides, hydroxides and peroxides, of strontium, barium or magnesium:		
(A) Barium oxide and peroxide; magnesium oxide; strontium peroxide	8%	—
(B) Magnesium peroxide ... ..	17.5%	—
(C) Other ... ..	23%	—
28.19 Zinc oxide and zinc peroxide:		
(A) Zinc oxide ... ..	12%	—
(B) Zinc peroxide ... ..	23%	—
28.20 Aluminium oxide and hydroxide; artificial corundum:		
(A) Aluminium hydroxide ... ..	12.5%	—
(B) Other ... ..	9%	—
28.21 Chromium oxides and hydroxides:		
(A) Chromic oxide ... ..	16%	—
(B) Other ... ..	17.5%	—
28.22 Manganese oxides ... ..	8%	—
28.23 Iron oxides and hydroxides; earth colours containing 70 per cent. or more by weight of combined iron evaluated as $Fe_2O_3$ :		
(A) Iron oxides and hydroxides ... ..	12.5%	—
(B) Earth colours ... ..	8%	—
28.24 Cobalt oxides and hydroxides:		
(A) Cobalt oxides ... ..	15%	—
(B) Cobalt hydroxides ... ..	23%	—
28.25 Titanium oxides ... ..	12%	—
28.26 Tin oxides (stannous oxide and stannic oxide)	16%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.27 Lead oxides; red lead and orange lead:</b>		
(A) Lead dioxide ... ..	17.5%	—
(B) Red lead and orange lead ... ..	12.5%	—
(C) Other ... ..	9%	—
<b>28.28 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:</b>		
(A) Antimony oxides ... ..	£40 per ton or 25%, whichever is the greater	—
(B) Calcium oxide; calcium hydroxide ...	8%	—
(C) Cupric or cuprous oxide; cupric hydroxide	8%	—
(D) Germanium dioxide ... ..	16%	—
(E) Hydrazine, anhydrous ... ..	8%	—
(F) Hydroxylammonium nitrate ... ..	8%	—
(G) Lead hydroxide ... ..	8%	—
(H) Mercuric oxide ... ..	8%	—
(I) Metastannic acid ... ..	8%	—
(K) Nickel oxides ... ..	8%	—
(L) Rhenium dioxide ... ..	8%	—
(M) Sodium monoxide ... ..	8%	—
(N) Thallium hydroxide ... ..	8%	—
(O) Zinc hydroxide ... ..	8%	—
(P) Other ... ..	17.5%	—
<b>V. Metallic salts and peroxysalts, of inorganic acids</b>		
<b>28.29 Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts:</b>		
(A) Aluminium calcium fluoride; aluminium sodium fluoride	8%	—
(B) Ammonium copper fluorides ...	8%	—
(C) Antimony sodium fluoride; antimony trifluoride	8%	—
(D) Beryllium fluoride ... ..	8%	—
(E) Bismuth fluoride ... ..	8%	—
(F) Cadmium fluoroborate ... ..	8%	—
(G) Calcium fluoride ... ..	8%	—
(H) Copper fluoroborates ... ..	8%	—
(I) Lead fluoroborate ... ..	8%	—
(K) Magnesium fluorosilicate ... ..	8%	—
(L) Potassium hydrogen difluoride ...	8%	—
(M) Sodium fluorotitanate; sodium fluorozirconate	8%	—
(N) Stannous fluoroborate ... ..	8%	—
(O) Zinc fluoroborate ... ..	8%	—
(P) Other ... ..	17.5%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.30 Chlorides and oxide chlorides:</b>		
(A) Aluminium chloride, other than anhydrous	8%	—
(B) Aluminium chlorohydrate ... ..	8%	—
(C) Ammonium chloride ... ..	16%	—
(D) Barium chloride ... ..	8%	—
(E) Calcium chloride ... ..	16%	—
(F) Ferric or ferrous chloride; ferric oxide chloride	8%	—
(G) Gallium trichloride ... ..	8%	—
(H) Lead chloride; lead oxide chloride ...	8%	—
(I) Magnesium chloride ... ..	—	—
(K) Magnesium oxide chloride ... ..	8%	—
(L) Manganous chloride ... ..	8%	—
(M) Stannic or stannous chloride; stannic oxide chloride	8%	—
(N) Zinc chloride ... ..	8%	—
(O) Other ... ..	23%	—
<b>28.31 Chlorites and hypochlorites</b> ... ..	8%	—
<b>28.32 Chlorates and perchlorates:</b>		
(A) Ammonium chlorate ... ..	8%	—
(B) Barium chlorate ... ..	8%	—
(C) Ferrous perchlorate ... ..	8%	—
(D) Lead perchlorate ... ..	8%	—
(E) Lithium perchlorate ... ..	8%	—
(F) Magnesium perchlorate ... ..	8%	—
(G) Potassium chlorate ... ..	6.5%	—
(H) Potassium perchlorate ... ..	8%	—
(I) Sodium chlorate; sodium perchlorate	8%	—
(K) Other ... ..	17.5%	—
<b>28.33 Bromides, oxide bromides, bromates and perbromates, and hypobromites:</b>		
(A) Ferric or ferrous bromide ... ..	—	—
(B) Chromous bromide ... ..	8%	—
(C) Other ... ..	23%	—
<b>28.34 Iodides, oxide iodides, iodates and periodates:</b>		
(A) Cupric or cuprous iodide ... ..	—	—
(B) Barium periodate ... ..	8%	—
(C) Other ... ..	23%	—
<b>28.35 Sulphides; polysulphides:</b>		
(A) Sulphides:		
(1) Ammonium sulphide; ammonium hydrogen sulphide	8%	—
(2) Antimony pentasulphide; antimony trisulphide	12.5%	—
(3) Barium sulphide ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.35 Sulphides; polysulphides:—cont.</b>		
(A) Sulphides—cont.		
(4) Cadmium sulphide ... ..	12.5%	—
(5) Calcium sulphide; calcium hydrogen sulphide	8%	—
(6) Cupric or cuprous sulphide ...	8%	—
(7) Ferrous sulphide ... ..	8%	—
(8) Lead sulphide ... ..	8%	—
(9) Mercuric sulphide:		
(a) Red ... ..	12.5%	—
(b) Other ... ..	8%	—
(10) Sodium sulphide; sodium hydrogen sulphide	8%	—
(11) Zinc sulphide ... ..	16%	—
(12) Other ... ..	17.5%	—
(B) Polysulphides ... ..	8%	—
<b>28.36 Dithionites, including those stabilised with organic substances; sulphoxylates:</b>		
(A) Zinc dithionite ... ..	8%	—
(B) Other ... ..	23%	—
<b>28.37 Sulphites and thiosulphates:</b>		
(A) Aluminium thiosulphate ... ..	8%	—
(B) Calcium sulphite; calcium hydrogen sulphite	8%	—
(C) Sodium sulphite; sodium hydrogen sulphite (aqueous solution)	8%	—
(D) Sodium thiosulphate, other than photographic quality	8%	—
(E) Other ... ..	23%	—
<b>28.38 Sulphates (including alums) and persulphates:</b>		
(A) Sulphates (including alums):		
(1) Aluminium ammonium sulphate; aluminium potassium sulphate; aluminium sodium sulphate; aluminium sulphate	5%	—
(2) Barium sulphate ... ..	16%	—
(3) Calcium sulphate ... ..	16%	—
(4) Chromic sulphate ... ..	10%	—
(5) Chromic potassium sulphate ...	8%	—
(6) Cupric or cuprous sulphate ...	8%	—
(7) Ferric or ferrous sulphate; iron sulphates, basic	8%	—
(8) Gallium sulphate ... ..	8%	—
(9) Lead sulphate ... ..	8%	—
(10) Lead sulphate, basic ... ..	12.5%	—
(11) Magnesium sulphate ... ..	8%	—
(12) Manganic or manganous sulphate	8%	—
(13) Potassium sulphate ... ..	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.38 Sulphates (including alums) and persulphates:—contd.</b>		
(14) Sodium sulphate; sodium hydrogen sulphate	8%	—
(15) Zinc sulphate ... ..	8%	—
(16) Other ... ..	23%	—
(B) Persulphates ... ..	23%	—
<b>28.39 Nitrites and nitrates:</b>		
(A) Calcium nitrate ... ..	—	—
(B) Ferric nitrate ... ..	8%	—
(C) Gallium nitrate ... ..	8%	—
(D) Lead nitrate ... ..	8%	—
(E) Potassium nitrate:		
(1) Synthetic ... ..	8%	—
(2) Other than synthetic ... ..	—	—
(F) Sodium nitrate:		
(1) Synthetic ... ..	16%	—
(2) Other than synthetic ... ..	—	—
(G) Sodium nitrite ... ..	10%	—
(H) Stannic nitrate ... ..	8%	—
(I) Other ... ..	23%	—
<b>28.40 Phosphites, hypophosphites and phosphates:</b>		
(A) Aluminium metaphosphate ... ..	10%	—
(B) diAmmonium hydrogen orthophosphate; tetraammonium pyrophosphate	9%	—
(C) Antimony phosphate ... ..	10%	—
(D) Cadmium metaphosphate; dicalcium pyrophosphate	10%	—
(E) triCalcium diorthophosphate ... ..	10%	—
(F) Calcium hydrogen orthophosphate ... ..	10%	—
(G) Calcium hydroxyphosphate ... ..	10%	—
(H) Calcium metaphosphate; dicalcium pyrophosphate	10%	—
(I) Calcium tetrahydrogen diorthophosphate, other than baking powder quality	10%	—
(K) Chromium metaphosphates ... ..	10%	—
(L) Magnesium dihydrogen pyrophosphate	10%	—
(M) triPotassium orthophosphate; pentapotassium triphosphate	10%	—
(N) diSodium hydrogen orthophosphate	2.5%	—
(O) triSodium orthophosphate ... ..	2.5%	—
(P) Other ... ..	23%	—
<b>28.41 Arsenites and arsenates:</b>		
(A) Antimony arsenate ... ..	8%	—
(B) Barium arsenite; barium arsenate ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.41 Arsenites and arsenates:—contd.</b>		
(C) Bismuth arsenate ... ..	8%	—
(D) Copper arsenites ... ..	8%	—
(E) Lead arsenite; lead arsenate ...	8%	—
(F) Sodium arsenite; sodium arsenate	8%	—
(G) Other ... ..	23%	—
<b>28.42 Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:</b>		
(A) Aluminium carbonate ... ..	8%	—
(B) Barium carbonate ... ..	16%	—
(C) Calcium carbonate ... ..	8%	—
(D) Chromous carbonate ... ..	8%	—
(E) Copper carbonates, basic ... ..	12.5%	—
(F) Ferrous carbonate ... ..	8%	—
(G) Lead carbonate ... ..	8%	—
(H) Lead carbonate, basic ... ..	12.5%	—
(I) Potassium carbonate ... ..	—	—
(K) Sodium carbonate; sodium hydrogen carbonate; sodium percarbonate; sodium sesquicarbonate:		
(1) Sodium carbonate, analytical reagent quality; sodium hydrogen carbonate, pharmaceutical quality	10.5%	—
(2) Other ... ..	8%	—
(L) Zinc carbonate ... ..	8%	—
(M) Other ... ..	23%	—
<b>28.43 Cyanides and complex cyanides:</b>		
(A) Calcium cyanide; calcium ferrocyanide; calcium potassium ferrocyanide	8%	—
(B) Copper sodium cyanides ... ..	8%	—
(C) Ferric ferrocyanide ... ..	16%	—
(D) Ferrous ferricyanide ... ..	16%	—
(E) Magnesium ferrocyanide ... ..	8%	—
(F) Potassium cyanide; potassium ferrocyanide; potassium zinc ferrocyanide	8%	—
(G) Sodium cyanide; sodium ferrocyanide; sodium zinc cyanide	8%	—
(H) Zinc ferrocyanide ... ..	8%	—
(I) Other ... ..	23%	—
<b>28.44 Fulminates, cyanates and thiocyanates:</b>		
(A) Aluminium thiocyanate ... ..	8%	—
(B) Barium thiocyanate ... ..	8%	—
(C) Cupric or cuprous thiocyanate ...	8%	—
(D) Strontium thiocyanate ... ..	8%	—
(E) Other ... ..	23%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.45 Silicates; commercial sodium and potassium silicates:</b>		
(A) Barium silicate ... ..	17.5%	—
(B) Cadmium silicate ... ..	17.5%	—
(C) Chromic or chromous silicate ...	17.5%	—
(D) Cobalt silicate ... ..	17.5%	—
(E) Cupric or cuprous silicate ... ..	17.5%	—
(F) Lead silicate ... ..	17.5%	—
(G) Magnesium silicate ... ..	17.5%	—
(H) Manganic or manganous silicate ...	17.5%	—
(I) Nickel silicate ... ..	17.5%	—
(K) Strontium silicate ... ..	17.5%	—
(L) Zinc silicate ... ..	17.5%	—
(M) Other ... ..	8%	—
<b>28.46 Borates and perborates:</b>		
(A) Cadmium borate ... ..	8%	—
(B) Calcium perborate ... ..	8%	—
(C) Cobalt borate ... ..	8%	—
(D) Ferric borate ... ..	8%	—
(E) Manganic or manganous borate ...	8%	—
(F) Potassium pentaborate ... ..	8%	—
(G) Sodium borates:		
(1) Sodium metaborate ... ..	17.5%	—
(2) <i>di</i> Sodium tetraborate, such that reduced to the dry anhydrous form it would be of a purity not less than 99 per cent.:		
(a) Anhydrous ... ..	—	—
(b) Hydrated ... ..	14.5%	—
(3) Other ... ..	8%	—
(H) Sodium perborate ... ..	8%	—
(I) Zinc borate ... ..	8%	—
(K) Other ... ..	23%	—
<b>28.47 Salts of metallic acids (for example, chromates, permanganates, stannates):</b>		
(A) Aluminium chromate ... ..	10%	—
(B) Ammonium perrhenate ... ..	8%	—
(C) Barium stannate; barium titanate; barium zirconate	8%	—
(D) Cadmium dichromate... ..	10%	—
(E) Caesium chromate; caesium dichromate	10%	—
(F) Calcium stannate; calcium titanate; calcium zirconate	8%	—
(G) Chromium chromates... ..	10%	—
(H) Cobalt aluminate; cobalt zincate ...	12.5%	—
(I) Lead chromate; lead chromate, basic	13.5%	—
(K) Lead titanate ... ..	12.5%	—
(L) Lead dichromate ... ..	10%	—
(M) Lead zirconate ... ..	8%	—
(N) Lithium tungstate ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.47 Salts of metallic acids (for example, chromates, permanganates, stannates):—contd.</b>		
(O) Magnesium stannate; magnesium titanate; magnesium zirconate	8%	—
(P) Potassium dichromate ... ..	10%	—
(Q) Potassium manganate; potassium per-rhenate	8%	—
(R) Rubidium dichromate ... ..	10%	—
(S) Sodium aluminate; sodium manganate; sodium permanganate; sodium stannate; sodium titanate; sodium zincate	8%	—
(T) Sodium chromate; sodium dichromate	10%	—
(U) Strontium stannate; strontium titanate; strontium zirconate	8%	—
(V) Zinc chromate; zinc tetroxochromate	13.5%	—
(W) Other ... ..	17.5%	—
<b>28.48 Other salts and peroxy salts of inorganic acids, but not including azides:</b>		
(A) Salts of inorganic acids:		
(1) Aluminium selenate; aluminium potassium selenate; aluminium sodium silicate and other double or complex silicates; aluminium sulphamate; aluminium telluride	8%	—
(2) Ammonium chlorostannite; ammonium cobalt chloride; ammonium cobalt sulphate; ammonium copper carbonates; ammonium reineckate; ammonium sulphamate; ammonium zinc chloride; ammonium zinc phosphate	8%	—
(3) Ammonium cobalt phosphate ...	12.5%	—
(4) Barium selenite ... ..	8%	—
(5) Caesium iodobismuthate ... ..	8%	—
(6) Calcium magnesium phosphate; calcium selenate; calcium sodium iodide	8%	—
(7) Cupric or cuprous lead arsenate; cupric or cuprous magnesium sulphate; cupric or cuprous sulphamate; cupric or cuprous zinc chromate	8%	—
(8) Ferric magnesium sulphate; ferric sodium phosphate	8%	—
(9) Ferrous selenate ... ..	8%	—
(10) Lead sulphamate ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.48 Other salts and peroxysalts of inorganic acids, but not including azides:—<i>contd.</i></b>		
(11) Lithium potassium sulphate ...	8%	—
(12) Magnesium potassium chloride; magnesium potassium sulphate; magnesium selenate	8%	—
(13) Manganese sulphamates ... ..	8%	—
(14) Potassium chlorostannate; potassium sodium sulphate; potassium thioantimonate; potassium tetrathionate	8%	—
(15) Sodium hydrogen selenite; sodium sulphamate; sodium thiostannate	8%	—
(16) Strontium selenate ... ..	8%	—
(17) Zinc selenite ... ..	8%	—
(18) Other ... ..	17.5%	—
(B) Peroxysalts of inorganic acids ...	8%	—
<i>VI. Miscellaneous</i>		
<b>28.49 Colloidal precious metals; amalgams of precious metals; albuminates, proteinates, tannates and similar compounds of precious metals, whether or not chemically defined; other salts and compounds, inorganic or organic, of precious metals:</b>		
(A) Colloidal precious metals ... ..	8%	—
(B) Amalgams of precious metals ...	8%	—
(C) Other:		
(1) Silver chloride and silver sulphide of purity of less than 95 per cent., excluding moisture	8%	—
(2) Other ... ..	23%	—
<b>28.50 Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds:</b>		
(A) Radium compounds; compounds of natural uranium, the following: Ammonium diuranate Magnesium diuranate Sodium diuranate <i>tri</i> Uranium octaoxide; mixtures consisting wholly or mainly of the foregoing	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.50 Fissile chemical elements and isotopes, etc.;—<i>contd.</i></b>		
(B) Natural uranium:		
(1) Waste and scrap ... ..	—	—
(2) Other ... ..	8%	—
(C) Nuclear reactor cartridges, spent or irradiated	—	—
(D) Other ... ..	23%	—
<b>28.51 Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50</b>	23%	—
<b>28.52 Compounds, inorganic or organic, of thorium, of uranium depleted in uranium-235, of rare earth metals, of yttrium or of scandium, whether or not mixed together</b>	23%	—
<b>28.53 Liquid air (whether or not rare gases have been removed); compressed air</b>	8%	—
<b>28.54 Hydrogen peroxide (including solid hydrogen peroxide)</b>	8%	—
<b>28.55 Phosphides:</b>		
(A) Calcium phosphide ... ..	8%	—
(B) Iron phosphides ... ..	8%	—
(C) Other ... ..	17.5%	—
<b>28.56 Carbides (for example, silicon carbide, boron carbide, metallic carbides):</b>		
(A) Calcium carbide ... ..	—	—
(B) Silicon carbide ... ..	—	—
(C) Molybdenum carbide ... ..	17.5%	—
(D) Vanadium carbide ... ..	23%	—
(E) Other ... ..	8%	—
<b>28.57 Hydrides, nitrides and azides, silicides and borides:</b>		
(A) Aluminium lithium hydride; aluminium nitride	8%	—
(B) Barium azide ... ..	8%	—
(C) Boron nitride ... ..	8%	—
(D) Calcium hydride; calcium boride ...	8%	—
(E) Calcium silicide ... ..	—	—
(F) Chromium borides ... ..	8%	—
(G) Lithium hydride ... ..	8%	—
(H) Niobium hydride ... ..	8%	—
(I) Potassium borohydride ... ..	8%	—
(K) Sodium hydride; sodium borohydride	8%	—
(L) Tantalum hydride ... ..	8%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.57 Hydrides, nitrides and azides, silicides and borides:—contd.</b>		
(M) Titanium hydride; titanium nitride; titanium boride	8%	—
(N) Zirconium hydride; zirconium boride	8%	—
(O) Manganese nitrides containing not less than 4 per cent. by weight of nitrogen in all	—	—
(P) Other ... ..	23%	—
<b>28.58 Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals:</b>		
(A) Amalgams ... ..	8%	—
(B) Boron phosphate ... ..	8%	—
(C) Calcium cyanamide ... ..	—	—
(D) Cyanamide ... ..	8%	—
(E) Lead cyanamide ... ..	16%	—
(F) Thiocarbonyl chloride ... ..	8%	—
(G) Water, distilled, conductivity or of similar purity	8%	—
(H) Other ... ..	17.5%	—

## Chapter 29

*Organic Chemicals*

## Notes

1. Except in so far as the context otherwise requires, the headings of this Chapter are to be taken to apply only to:

- (a) Separate chemically defined organic compounds, whether or not containing impurities;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) The products of headings Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined;
- (d) Products mentioned in (a), (b) or (c) above dissolved in water;
- (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
- (g) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.

2. This Chapter does not cover:

- (a) Goods falling within heading No. 15.04, or glycerol (heading No. 15.11);
- (b) Ethyl alcohol (ethanol) (heading No. 22.08 or 22.09);
- (c) Methane (heading No. 27.11);
- (d) The compounds of carbon mentioned in Note 2 of Chapter 28;
- (e) Urea containing not more than 45 per cent. by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31);
- (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes put up in forms or packings of a kind sold by retail (heading No. 32.09);
- (g) Metaldehyde, hexamine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cubic centimetres (heading No. 36.08);
- (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or
- (i) Optical elements, for example, of 1,2-diaminoethane tartrate (heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those headings.

4. In headings Nos. 29.03 to 29.05, 29.07 to 29.10 and 29.12 to 29.21 inclusive, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulphohalogenated derivatives).

Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No. 29.30.

5. (a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the sub-Chapters.

(b) Esters of ethyl alcohol (ethanol) or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.

(c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.

(d) The salts of other acid- or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.

(e) Halides of carboxylic acids are to be classified with the corresponding acids.

6. The compounds of headings Nos. 29.31 to 29.34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 29.31 (organo-sulphur compounds) and heading No. 29.34 (other organo-inorganic compounds) are to be taken not to include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur and of halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemi-acetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides, imides of polybasic acids, hexamine and hexahydro-1,3,5-trinitro-1,3,5-triazine.

*Special notes applying to subheadings only*

1. Where any esters, salts or halides mentioned in Note 5 above fall within a heading of this Chapter divided into subheadings, they shall be classified in the final subheading unless mentioned in any other subheading.

2. Throughout this Schedule where there is any reference to an organic compound which has a normal isomer, that reference shall be taken to include only the normal isomer, unless the contrary intention appears.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<p><i>I. Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives</i></p> <p><b>29.01 Hydrocarbons:</b>            (A) "Hydrocarbon oils" as defined in paragraph (a) of the special note to Chapter 27:            (1) The following:                Benzene, other than analytical reagent quality                Dicyclopentadiene                Dipentene                Heptane                Hexane                Indene                (+)-Limonene; (-)-limonene                2-Methylbutane                Octadecane                Octane</p>	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>29.01 Hydrocarbons:—contd.</b>		
(A) "Hydrocarbon oils", etc.—contd.		
(1) The following:—contd.		
Pentane		
Pinene		
Terpinolene		
Toluene		
Xylene, mixed isomers		
(2) Styrene monomer ... ..	8% in addition to any hydrocarbon oil duty	—
(3) Other ... ..	10·5%	—
(B) Other:		
(1) The following:	8%	—
Anthracene		
Butane		
Ethane		
Ethylene		
Naphthalene		
Phenanthrene		
Propane		
(2) Buta-1,2-diene; buta-1,3-diene ...	16%	—
(3) Other ... ..	23%	—
<b>29.02 Halogenated derivatives of hydrocarbons:</b>		
(A) The following:	23%	C 6·5% E —
Bromoethane		
Chloroethane		
Chloroform		
Iodoethane		
(B) Other ... ..	23%	—
<b>29.03 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons</b>	23%	—
<i>II. Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
<b>29.04 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
(A) Chloral hydrate ... ..	23%	C 6·5% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>29.04 Acyclic alcohols, etc.—contd.</b>		
(B) Methanol:		
(1) Synthetic ... ..	19%	—
(2) Other than synthetic ... ..	8%	—
(C) Other ... ..	23%	—
<b>29.05 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
(A) Menthol, not containing more than 10 per cent. by weight of isomers of menthol other than (-)-menthol	—	—
(B) Other ... ..	23%	—
<i>III. Phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
<b>29.06 Phenols and phenol-alcohols:</b>		
(A) Cresol, mixed isomers ... ..	8%	—
(B) Phenol, other than synthetic or pharmaceutical quality	8%	—
(C) 2,2-Di-(4-hydroxyphenyl)propane ...	17.5%	—
(D) Other ... ..	23%	—
<b>29.07 Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols</b>	23%	—
<i>IV. Ethers, alcohol peroxides, ether peroxides, epoxides with a three or four member ring, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
<b>29.08 Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
(A) Diethyl ether ... ..	28%	C 8% E —
(B) Other ... ..	23%	—
<b>29.09 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	23%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>29.10</b> Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	23%	—
<i>V. Aldehyde-function compounds</i>		
<b>29.11</b> Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes	23%	—
<b>29.12</b> Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	23%	—
<i>VI. Ketone-function compounds and quinone-function compounds</i>		
<b>29.13</b> Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
(A) Camphor, natural or synthetic ...	8%	—
(B) Acetone ... ..	17.5%	—
(C) Other ... ..	23%	—
<i>VII. Acids, acid anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
<b>29.14</b> Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
(A) Ethyl acetate ... ..	25%	C 7% E —
(B) Ethyl butyrate; ethyl isobutyrate ...	28%	C 8% E —
(C) Lead acetate; lead acetate, basic ...	17.5%	—
(D) Chromic or chromous acetate ...	8%	—
(E) Cupric or cuprous acetate; copper acetates, basic	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>29.14 Monoacids and their anhydrides, etc.</b>		
— <i>contd.</i>		
(F) 2-Ethylbutyric acid ... ..	8%	—
(G) Ferric or ferrous acetate ... ..	8%	—
(H) Sodium acetate ... ..	8%	—
(I) Acrylic acid ... ..	17.5%	—
(K) Propionic acid ... ..	17.5%	—
(L) Sorbic acid ... ..	17.5%	—
(M) Other ... ..	23%	—
<b>29.15 Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	23%	—
<b>29.16 Alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
(A) Calcium tartrate ... ..	—	—
(B) Calcium gluconate ... ..	19%	—
(C) Methyl, ethyl and propyl 4-hydroxybenzoate	17.5%	—
(D) Aluminium ammonium citrate ...	8%	—
(E) Antimony barium tartrate; antimony potassium tartrate; antimony strontium tartrate; antimony tartrate	8%	—
(F) Citric acid ... ..	8%	—
(G) Potassium dihydrogen citrate; dipotassium hydrogen citrate	8%	—
(H) Potassium hydrogen tartrate ...	8%	—
(I) (+)-Tartaric acid ... ..	8%	—
(K) Other ... ..	23%	—
<i>VIII. Inorganic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
<b>29.17 Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	23%	—
<b>29.18 Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	23%	—
<b>29.19 Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	23%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>29.20</b> Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	23%	—
<b>29.21</b> Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	23%	—
<i>IX. Nitrogen-function compounds</i>		
<b>29.22</b> Amine-function compounds ... ..	23%	—
<b>29.23</b> Single or complex oxygen-function amino-compounds:		
(A) Aluminium glutamate ... ..	8%	—
(B) Glutamic acid hydrochloride ... ..	8%	—
(C) Sodium hydrogen glutamate ... ..	8%	—
(D) Glycine ... ..	17.5%	—
(E) Triethanolamine ... ..	17.5%	—
(F) Other ... ..	23%	—
<b>29.24</b> Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins:		
(A) Lecithins and other phosphoaminolipins	8%	—
(B) Other ... ..	23%	—
<b>29.25</b> Amide-function compounds:		
(A) Urea ... ..	17.5%	—
(B) Other ... ..	23%	—
<b>29.26</b> Imide-function compounds and imine-function compounds	23%	—
<b>29.27</b> Nitrile-function compounds:		
(A) Dicyandiamide ... ..	—	—
(B) Other ... ..	23%	—
<b>29.28</b> Diazo-, azo- and azoxy-compounds ...	23%	—
<b>29.29</b> Organic derivatives of hydrazine or of hydroxylamine	23%	—
<b>29.30</b> Compounds with other nitrogen-functions	23%	—
<i>X. Organo-inorganic compounds and heterocyclic compounds</i>		
<b>29.31</b> Organo-sulphur compounds ... ..	23%	—
<b>29.32</b> Organo-arsenic compounds ... ..	23%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
29.33 Organo-mercury compounds ... ..	23%	-
29.34 Other organo-inorganic compounds ... ..	23%	--
29.35 Heterocyclic compounds; nucleic acids:		
(A) Amidopyrin ... ..	8%	--
(B) Catechin ... ..	6.5%	--
(C) Nucleic acids ... ..	8%	--
(D) Pyrrole ... ..	6.5%	--
(E) Santonin ... ..	8%	--
(F) 1,6-Hexanolactam ... ..	16%	--
(G) Other ... ..	22%	--
29.36 Sulphonamides ... ..	17.5%	--
29.37 Sultones and sultams ... ..	23%	--
<i>XI. Provitamins, vitamins, hormones and enzymes, natural or reproduced by synthesis</i>		
29.38 Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:		
(A) Natural vitamin concentrates ... ..	8%	--
(B) Other ... ..	22%	--
29.39 Hormones, natural or reproduced by synthesis, and derivatives thereof used primarily as hormones:		
(A) Insulin and its salts ... ..	--	--
(B) Chorionic gonadotrophin; serum gonadotrophin ... ..	8%	--
(C) Corticotrophin; thyrotrophin ... ..	8%	--
(D) Other ... ..	23%	--
29.40 Enzymes ... ..	8%	--
<i>XII. Glycosides and vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives</i>		
29.41 Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:		
(A) Aesculin ... ..	23%	--
(B) Aloin ... ..	23%	--
(C) Amygdalin ... ..	23%	--
(D) Arbutin; arbutin benzoate ... ..	23%	--
(E) Colocynthin ... ..	23%	--
(F) Digitalin ... ..	23%	--

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>29.41 Glycosides, natural or reproduced by synthesis, etc.—<i>contd.</i></b>		
(G) Digitonin ... ..	23%	—
(H) Digitoxin ... ..	23%	—
(I) Digoxin ... ..	23%	—
(K) Ouabain ... ..	23%	—
(L) Phloridzin ... ..	23%	—
(M) Rutin ... ..	23%	—
(N) Salicin ... ..	23%	—
(O) Salicylaldehyde glucoside ... ..	23%	—
(P) Sinigrin ... ..	23%	—
(Q) Other ... ..	8%	—
<b>29.42 Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:</b>		
(A) Caffeine and its salts ... ..	16%	—
(B) Theobromine and its salts ... ..	16%	—
(C) Emetine and its salts ... ..	16%	—
(D) Nicotine; nicotine sulphate ... ..	16%	—
(E) Quinine sulphate of vegetable origin	8%	—
(F) Other:		
(1) Chemically defined compounds ...	22%	—
(2) Other ... ..	6.5%	—
<b>XIII. Other organic compounds</b>		
<b>29.43 Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42:</b>		
(A) Fructose ... ..	—	—
(B) Sugar ethers and sugar esters, and their salts:		
(1) Chemically defined compounds ...	23%	—
(2) Other ... ..	8%	—
(C) Other ... ..	23%	—
<b>29.44 Antibiotics ... ..</b>	<b>17.5%</b>	—
<b>29.45 Other organic compounds:</b>		
(A) Quassin ... ..	8%	—
(B) Sodium antimonylgluconate ... ..	8%	—
(C) Other ... ..	23%	—

## Chapter 30

*Pharmaceutical Products***Notes**

1. For the purposes of heading No. 30.03, "medicaments" means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa water) not falling within heading No. 30.02 or 30.04 which are either:

- (a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or
- (b) Unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

For the purposes of these provisions and of Note 3 (d) to this Chapter, the following are to be treated:

**(A) As unmixed products:**

- (1) Unmixed products dissolved in water;
- (2) All goods falling in Chapter 28 or 29; and
- (3) Simple vegetable extracts falling in heading No. 13.03, merely standardised or dissolved in any solvent;

**(B) As products which have been mixed:**

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

2. The headings of this Chapter are to be taken not to apply to:

- (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05);
- (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties (heading No. 33.06); or
- (c) Medicated soap of all kinds (heading No. 34.01).

3. Heading No. 30.05 is to be taken to apply, and to apply only, to:

- (a) Sterile surgical catgut and similar sterile suture materials;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical haemostatics;
- (d) Opacifying preparations for X-ray examinations and other diagnostic reagents (excluding those of heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more constituents which have been mixed or compounded together for such uses;
- (e) Dental alloys, dental cements and other dental fillings; and
- (f) First-aid boxes and kits.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>30.01</b> Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>30.02 Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products</b>	8%	—
<b>30.03 Medicaments (including veterinary medicaments):</b>		
(A) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses:		
(1) Insulin preparations ... ..	—	—
(2) Products not included above containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and be chargeable with import duty amounting at the full rate to 17.5 per cent. or more of the value of the constituent	6.5% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable on such constituents	—
(3) Other ... ..	6.5%	—
(B) Unmixed products put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes	The rate applicable to the products when not put up in measured doses or in forms or in packings of a kind sold by retail	C { The rate applicable to the products when not put up in measured doses or in forms or in packings of a kind sold by retail E {
<b>30.04 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter:</b>		
(A) Wadding:		
(1) Of cellulose ... ..	14%	—
(2) Of other materials ... ..	10%	—
(B) Other ... ..	16%	—
<b>30.05 Other pharmaceutical goods:</b>		
(A) First-aid boxes and kits ... ..	16%	—
(B) Dental alloys, dental cements and other dental fillings:		
(1) Containing base metal ... ..	16%	—
(2) Not containing base metal ... ..	10%	—
(C) Other ... ..	10%	—

## Chapter 31

*Fertilisers*

## Notes

1. Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:

(a) Goods which answer to one or other of the descriptions given below:

- (i) Sodium nitrate containing not more than 16·3 per cent. by weight of nitrogen;
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Ammonium sulphonitrate, whether or not pure;
- (iv) Ammonium sulphate, whether or not pure;
- (v) Calcium nitrate containing not more than 16 per cent. by weight of nitrogen;
- (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
- (vii) Calcium cyanamide containing not more than 25 per cent. by weight of nitrogen, whether or not treated with oil;
- (viii) Urea containing not more than 45 per cent. by weight of nitrogen.

(b) Fertilisers consisting of any of the goods described in (a) above, but without quantitative criteria, mixed together.

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers consisting of the goods of sub-paragraphs 1 (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammonia solution.

2. Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:

(a) Goods which answer to one or other of the descriptions given below:

- (i) Basic slag;
- (ii) Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
- (iii) Superphosphates (single, double or triple);
- (iv) Calcium hydrogen phosphate containing not less than 0·2 per cent. by weight of fluorine.

(b) Fertilisers consisting of any of the goods described in (a) above, but without quantitative criteria, mixed together.

(c) Fertilisers consisting of any of the goods described in (a) or (b) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:

(a) Goods which answer to one or other of the descriptions given below:

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinit);
- (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;
- (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;
- (iv) Potassium sulphate containing not more than 52 per cent. by weight of  $K_2O$ ;
- (v) Magnesium sulphate-potassium sulphate containing not more than 30 per cent. by weight of  $K_2O$ .

(b) Fertilisers consisting of any of the goods described in (a) above, but without quantitative criteria, mixed together.

4. Ammonium phosphates containing not less than 6 milligrammes of arsenic per kilogramme are to be classified in heading No. 31.05.

5. For the purposes of the quantitative criteria specified in Notes 1 (a), 2 (a), 3 (a) and 4 above, the calculation is to be made on the dry anhydrous product.

6. This Chapter does not cover:

(a) Animal blood;

(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 1 (a), 2 (a), 3 (a) or 4 above); or

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>31.01 Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated</b>	8%	—
<b>31.02 Mineral or chemical fertilisers, nitrogenous:</b>		
(A) Calcium cyanamide; calcium nitrate; sodium nitrate, natural	—	—
(B) Ammonium nitrate ... ..	12.5%	—
(C) Urea, whether or not mixed with chalk, gypsum or other inorganic non-fertilising substances or in an aqueous or ammonia solution	17.5%	—
(D) Other ... ..	19%	—
<b>31.03 Mineral or chemical fertilisers, phosphatic:</b>		
(A) Superphosphates ... ..	11%	—
(B) Other ... ..	6.5%	—
<b>31.04 Mineral or chemical fertilisers, potassic:</b>		
(A) Potassium chloride (analytical reagent quality)	6.5%	—
(B) Other ... ..	—	—
<b>31.05 Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kilogrammes:</b>		
(A) Other fertilisers:		
(1) Ammonium dihydrogen orthophosphate containing not more than 0.5 per cent. by weight of material insoluble in water and containing not less than 59 per cent. by weight of phosphorus calculated as P <sub>2</sub> O <sub>5</sub> ; diammonium dihydrogen pyrophosphate; triammonium orthophosphate	23%	—
(2) Fertilisers consisting solely of two or more potassic fertilising salts or of natural potassium nitrate and natural sodium nitrate	—	—
(3) Other ... ..	12.5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>31.05 Other fertilisers, etc.—<i>contd.</i></b> <b>(B) Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kilogrammes</b>	<b>The rate applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10 kilogrammes</b>	-

## Chapter 32

*Tanning and Dyeing Extracts; Tannins and their Derivatives; Dyes, Colours, Paints and Varnishes; Putty, Fillers and Stoppings; Inks*

## Notes

1. This Chapter does not cover:

- (a) Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes in forms or packings of a kind sold by retail falling within heading No. 32.09); or
- (b) Tannates and other tannin derivatives of products falling within headings Nos. 29.38 to 29.42, 29.44 or 35.01 to 35.04.

2. Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.

3. Headings Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No. 32.09.

4. Heading No. 32.09 is to be taken to include solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50 per cent. of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of:

- (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder; or
- (b) Metal (for example, gold or aluminium), or pigment, deposited on paper, artificial plastic material or other support.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>32.01 Tanning extracts of vegetable origin:</b>		
(A) Gambier (extract from <i>Uncaria gambier</i> )	—	—
(B) Other ... ..	8%	—
<b>32.02 Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives</b>	8%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>32.03 Synthetic tanning substances, whether or not mixed with natural tanning materials; artificial bates for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)</b>	8%	—
<b>32.04 Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:</b>		
(A) Quercitron bark extract ... ..	—	—
(B) Pearl essence containing 5 per cent. or more by weight of guanine	—	—
(C) Other ... ..	8%	—
<b>32.05 Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:</b>		
(A) Natural indigo ... ..	8%	—
(B) Luminophores consisting of synthetic organic dyestuffs (including pigment dyestuffs) dispersed or dissolved in artificial plastic material	16%	—
(C) Synthetic organic dyestuffs (including pigment dyestuffs) dispersed or dissolved in cellulose nitrate (plasticised or not)	16%	—
(D) Other ... ..	18.5%	—
<b>32.06 Colour lakes ... ..</b>	16%	—
<b>32.07 Other colouring matter; inorganic products of a kind used as luminophores:</b>		
(A) Other colouring matter:		
(1) Ultramarine blue ... ..	11%	—
(2) Mixtures consisting wholly of inorganic substances, containing not less than 94 per cent. by weight of titanium dioxide	12%	—
(3) Mixtures containing not less than 85 per cent. by weight of antimony oxides expressed as antimony trioxide	£40 per ton or 25%, whichever is the greater	—
(4) Other ... ..	16%	—
(B) Inorganic products of a kind used as luminophores:		
(1) Barium tungstate; calcium tungstate; magnesium tungstate	23%	—
(2) Other ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>32.08 Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes:</b>		
(A) Powder consisting of glass and polyethylene glycol wax, which contains not less than 85 per cent. by weight nor more than 95 per cent. by weight of glass and of which, after washing and drying, at least 80 per cent. by weight is capable of passing a sieve having a nominal width of aperture of 150 microns	10%	—
(B) Other ... ..	16%	—
<b>32.09 Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes in forms or packings of a kind sold by retail:</b>		
(A) "Hydrocarbon oils" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) Pearl essence:		
(1) Containing 5 per cent. or more by weight of guanine	—	—
(2) Other ... ..	12.5%	—
(C) Stamping foils:		
(1) Consisting of precious metal, deposited on paper, artificial plastic material or other support	8%	—
(2) Other ... ..	12.5%	—
(D) Other:		
(1) Varnishes, lacquers, paints and enamels:		
(a) Solutions of alkyd resins (whether modified or not)	7.5%	—
(b) Other ... ..	10.5%	—
(2) Dyes in forms or packings of a kind sold by retail:		
(a) Synthetic organic dyestuffs ...	18.5%	—
(b) Other ... ..	8%	—
(3) Goods referred to in Note 4 to this Chapter, other than Varnishes and lacquers:		
(a) Solutions of alkyd resins (whether modified or not)	5%	—
(b) Other ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>32.09 Varnishes and lacquers, etc.—<i>contd.</i></b>		
(D) Other— <i>contd.</i>		
(4) Other:		
(a) Containing "light oils" as defined in paragraph (b) of the Special Note to Chapter 27	15%	—
(b) Other ... ..	12.5%	—
<b>32.10 Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories</b>	16%	—
<b>32.11 Prepared driers ... ..</b>	8%	—
<b>32.12 Glaziers' putty; grafting putty; painters' fillings; stopping, sealing and similar mastics, including resin mastics and cements</b>	8%	—
<b>32.13 Writing ink, printing ink and other inks:</b>		
(A) Printing ink ... ..	10.5%	—
(B) Drawing ink ... ..	12%	—
(C) Other ... ..	16%	—

## Chapter 33

*Essential Oils and Resinoids; Perfumery, Cosmetics and Toilet Preparations*

## Notes

1. This Chapter does not cover:

(a) Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (heading No. 22.09);

(b) Soap falling within heading No. 34.01; or

(c) Spirits of turpentine or other products falling within heading No. 38.07.

2. Heading No. 33.06 is to be taken to apply, *inter alia*, to products (whether or not mixed), other than those of heading No. 33.05, suitable for use as perfumery, cosmetics or toilet preparations, put up in packings of a kind sold by retail for such use.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>33.01 Essential oils (terpeneless or not); concretes and absolutes; resinoids:</b>		
(A) Essential oils:		
(1) Hop oil ... ..	£1 per oz.	C 13s. 3·96d. [£0·6665] per oz.
(2) Lime oil ... ..	25%	E —
(3) Other:		
(a) Not terpeneless:		
(i) The following:	8%	—
Bay		
Cedarwood		
Citronella		
Clove		
Eucalyptus		
Ginger		
Gingergrass		
Lemongrass		
Litsea cubeba		
Ninde		
Onion		
Orange		
Palmarosa		
Patchouli		
Pimento		
Sandalwood		
(ii) Other ... ..	—	—
(b) Terpeneless ... ..	8%	—
(B) Concretes and absolutes; resinoids ...	—	—
<b>33.02 Terpenic by-products of the deterpenation of essential oils</b>	6·5%	—
<b>33.03 Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration</b>	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>33.04</b> Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries:		
(A) Containing synthetic organic chemicals or natural isolates of essential oils	8%, or 23% of the value of the constituents referred to in Column 1, whichever is the greater	—
(B) Other ... ..	8%	—
<b>33.05</b> Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	12%	—
<b>33.06</b> Perfumery, cosmetics and toilet preparations:		
(A) Perfumed spirits:	—	—
(1) In cask:		
(a) If warehoused 3 years or more		
(b) If warehoused 2 and less than 3 years		
(c) If not warehoused, or warehoused less than 2 years		
(2) In bottle:		
(a) If warehoused 3 years or more		
(b) If warehoused 2 and less than 3 years		
(c) If not warehoused, or warehoused less than 2 years		
(B) Bath salts and essences ... ..	17.5%	—
(C) Dental plate fixative preparations ... ..	9%	—
(D) Other ... ..	12%	—

## Chapter 34

*Soap, Organic Surface-Active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing and Scouring Preparations, Candles and Similar Articles, Modelling Pastes and "Dental Waxes"*

## Notes

1. This Chapter does not cover:

- (a) Separate chemically defined compounds; or  
 (b) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).

2. Heading No. 34.01 is to be taken to apply only to soap, soluble in water, with or without the addition of other substances (for example, disinfectants, abrasive powders, fillers or medicaments).

3. The reference in heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.

4. In heading No. 34.04 the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:

- (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;  
 (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and  
 (C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

The heading is to be taken not to apply to:

- (a) Waxes falling within heading No. 27.13; or  
 (b) Separate animal waxes and separate vegetable waxes, merely coloured.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>34.01 Soap, including medicated soap:</b>		
(A) Shaving soap ... ..	13%	—
(B) Toilet soap ... ..	17.5%	—
(C) Other:		
(1) Soap flakes; soft soap ... ..	13%	—
(2) Hard soap (not including abrasive soap) in blocks, bars, tablets or similar forms	10%	—
(3) Other ... ..	16%	—
<b>34.02 Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:</b>		
(A) Products of the condensation of normal aliphatic alcohols containing eight or more carbon atoms in the molecule with epoxyalkanes or alkanediols, and preparations and mixtures containing not less than 90 per cent. by weight of such products	20%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>34.02 Organic surface-active agents; etc.—contd.</b>		
(B) Other:		
(1) Consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters	—	—
(2) Other ... ..	10%	—
<b>34.03 Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 per cent. or more by weight of petroleum oils or of oils obtained from bituminous minerals:</b>		
(A) Containing 50 per cent. or more by weight of siloxanes	8%	—
(B) Other:		
(1) Containing "light oils" as defined in paragraph (b) of the Special Note to Chapter 27	3%, in addition to any hydrocarbon oil duty	—
(2) Other ... ..	8%	—
<b>34.04 Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents:</b>		
(A) Consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters	—	—
(B) Other ... ..	8%	—
<b>34.05 Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04</b>	8%	—
<b>34.06 Candles, tapers, night-lights and the like...</b>	16%	—
<b>34.07 Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horse-shoe shapes, sticks and similar forms:</b>		
(A) Modelling pastes put up for children's amusement	17.5%	—
(B) Other ... ..	8%	—

## Chapter 35

*Albuminoidal Substances; Glues*

## Note

This Chapter does not cover:

(a) Protein substances put up as medicaments (heading No. 30.03); or

(b) Gelatin postcards and other products of the printing industry (Chapter 49).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>35.01 Casein, caseinates and other casein derivatives; casein glues:</b>		
(A) Casein glues ... ..	8%	—
(B) Other ... ..	10%	C — E 10%
<b>35.02 Albumins, albuminates and other albumin derivatives</b>	10%	—
<b>35.03 Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products; fish glues; isinglass:</b>		
(A) Gelatin derivatives; isinglass ...	8%	—
(B) Gelatin and glue ... ..	16%	—
<b>35.04 Peptones and other protein substances and their derivatives; hide powder, whether or not chromed</b>	8%	—
<b>35.05 Dextrins and dextrin glues; soluble or roasted starches; starch glues</b>	10%	---
<b>35.06 Prepared glues, not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of one kilogramme:</b>		
(A) Pastes and mucilages put up in packages not exceeding a net weight of one kilogramme for sale by retail as stationery glues	13%	—
(B) Other ... ..	16%	—



## Chapter 36

*Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys;  
certain Combustible Preparations*

## Notes

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2. Heading No. 36.08 is to be taken to apply only to:

(a) Metaldehyde, hexamine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) Liquid fuels (for example, petrol, liquid butane) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cubic centimetres; and

(c) Resin torches, firelighters and the like.

3. "Heavy oils" in subheading 36.08 (C) has the meaning given by section 195(1) of the Customs and Excise Act 1952 as for the time being in force.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
36.01 Propellant powders ... ..	8%	—
36.02 Prepared explosives, other than propellant powders	8%	—
36.03 Mining, blasting and safety fuses ... ..	16%	—
36.04 Percussion and detonating caps; igniters; detonators	16%	—
36.05 Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets):		
(A) Bengal matches ... ..	—	—
(B) Other ... ..	16%	—
36.06 Matches (excluding Bengal matches) ...	—	—
36.07 Ferro-cerium and other pyrophoric alloys in all forms:		
(A) In pieces weighing not more than 4 ounces	16%	—
(B) Other ... ..	8%	—
36.08 Other combustible preparations and products:		
(A) "Hydrocarbon oils" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) Metaldehyde and hexamine ... ..	23%	—
(C) Firelighters containing heavy oils ...	8%, in addition to any hydrocarbon oil duty	—
(D) Other ... ..	8%	—

## Chapter 37

*Photographic and Cinematographic Goods*

## Notes

1. This Chapter does not cover waste or scrap materials.
2. Heading No. 37.08 is to be taken to apply only to:
  - (a) Chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers); and
  - (b) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.

The heading does not apply to photographic pastes or gums, varnishes or similar products.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>37.01</b> Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth	16%	—
<b>37.02</b> Film in rolls, sensitised, unexposed, perforated or not:		
(A) Of a length of 12 feet or more ...	9%	C 6% E —
(B) Of a length less than 12 feet ...	16%	—
<b>37.03</b> Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	16%	—
<b>37.04</b> Sensitised plates and film, exposed but not developed, negative or positive	—	—
<b>37.05</b> Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive:		
(A) Microfilm, being film for optical projection, consisting wholly of microphotographs of books, publications or other documents, other than trade advertising material	—	—
(B) Aerial survey film depicting only topographical features, of a kind suitable for use in making maps or charts	—	—
(C) Plates and film imported in a packet not exceeding 8 ounces in gross weight which does not form part of a larger consignment	—	—
(D) Other ... ..	8%	—
<b>37.06</b> Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>37.07 Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive:</b>		
(A) Negative film ... ..	—	—
(B) Positive film:		
(1) Film of a width of less than 35 millimetres, depicting only private and personal records of a kind not suitable for public commercial exhibition or sale	—	—
(2) Film, without sound track of any description, in two or more lengths representing the same objects, imported together and designed for use as a set, each complementary to the other or others, in the production of a coloured film	—	—
(3) Film of a width of 16 millimetres, bearing not more than one frame across the width, with double perforation but without sound track of any description	—	—
(4) Film, not falling within subheading (B) (1), (B) (2) or (B) (3) of this heading, with or without incorporated sound track, bearing not more than one frame across the width	7s. 0·96d. [£0·3540] per 100 linear feet	C 1s. 6·96d. [£0·0790] per 100 linear feet E —
(5) Other ... ..	7s. 0·96d. [£0·3540] per 100 linear feet	C 1s. 6·96d. [£0·0790] per 100 linear feet E —
	for film of a width not greater than 35 millimetres, and for other film a rate increased in proportion to the extent to which the width is greater than 35 millimetres	
<b>37.08 Chemical products and flash light materials, of a kind and in a form suitable for use in photography</b>	12%	—

## Chapter 38

*Miscellaneous Chemical Products*

## Notes

1. This Chapter does not cover:

(a) Separate chemically defined elements or compounds with the exception of the following:

- (1) Artificial graphite (heading No. 38.01); activated carbon (decolourising, depolarising or adsorbent) (heading No. 38.03);
- (2) Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11;
- (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17);
- (4) Products specified in Note 2 (a), 2 (c), 2 (d) or 2 (f) below.

(b) Medicaments (heading No. 30.03).

2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of this Schedule:

- (a) Cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals;
- (b) Fusel oil;
- (c) Ink removers put up in packings for sale by retail;
- (d) Stencil correctors put up in packings for sale by retail;
- (e) Ceramic firing testers, fusible (for example, Seger cones);
- (f) Plasters specially prepared for use in dentistry; and
- (g) Mixed alkylenes with a very low degree of polymerisation.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>38.01</b> Artificial graphite; colloidal graphite, other than suspensions in oil	8%	—
<b>38.02</b> Animal black (for example, bone black and ivory black), including spent animal black	8%	—
<b>38.03</b> Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products:		
(A) Activated carbon, not being of animal origin	17.5%	—
(B) Activated aluminium oxide ... ..	9%	—
(C) Other ... ..	8%	—
<b>38.04</b> Ammoniacal gas liquors and spent oxide produced in coal gas purification	8%	—
<b>38.05</b> Tall oil ... ..	8%	—
<b>38.06</b> Concentrated sulphite lye ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>38.07</b> Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol):		
(A) "Hydrocarbon oils" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) Other ... ..	8%	—
<b>38.08</b> Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils:		
(A) "Hydrocarbon oils" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) Other:		
(1) Rosin and resin acids ... ..	—	—
(2) Disproportionated, hydrogenated, polymerised or oxidised rosin and resin acids	—	—
(3) Other ... ..	8%	—
<b>38.09</b> Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil	8%	—
<b>38.10</b> Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	6.5%	—
<b>38.11</b> Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers):		
(A) Unmixed products put up in forms or packings for sale by retail	The rate applicable to the products when not put up as mentioned in this heading	C { The rate applicable to the products when not put up as mentioned in this heading. E { —
(B) Other:		
(1) Products containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and be chargeable with import duty amounting at the full rate to 17.5 per cent. or more of the value of the constituent	8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable on such constituents	
(2) Other ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>38.12 Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries</b>	8%	—
<b>38.13 Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes:</b>		
(A) Soldering, brazing or welding powders and pastes consisting of metal and other materials	12.5%	—
(B) Other ... ..	8%	—
<b>38.14 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:</b>		
(A) "Hydrocarbon oils" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) Products containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and be chargeable with import duty amounting <i>at the full rate</i> to 17.5 per cent. or more of the value of the constituent	8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable on such constituents	—
(C) Other ... ..	8%	—
<b>38.15 Prepared rubber accelerators ... ..</b>	23%	—
<b>38.16 Prepared culture media for development of micro-organisms</b>	8%	—
<b>38.17 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades</b>	8%	—
<b>38.18 Composite solvents and thinners for varnishes and similar products:</b>		
(A) "Hydrocarbon oils" as defined in paragraph (a) of the Special Note to Chapter 27	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>38.18 Composite solvents and thinners, etc.— contd.</b>		
(B) Other:		
(1) Products containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and be chargeable with import duty amounting <i>at the full rate</i> to 17·5 per cent. or more of the value of the constituent:		
(a) Containing "light oils" as defined in paragraph (b) of the Special Note to Chapter 27	3% or such greater rate as is equal to the amount or aggregate amount by which the duty chargeable on such constituents exceeds 7%, in addition to any hydrocarbon oil duty	—
(b) Other ... ..	8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable on such constituents	—
(2) Other:		
(a) Containing "light oils" as defined in paragraph (b) of the Special Note to Chapter 27	3%, in addition to any hydrocarbon oil duty	—
(b) Other ... ..	8%	—
<b>38.19 Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</b>		
(A) "Hydrocarbon oils" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) Getters and the like for vacuum tubes	23%	—
(C) Compounded extenders for paints ...	16%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>38.19 Chemical products and preparations of the chemical or allied industries, etc.—contd.</b>		
(D) Silicon alloys containing not less than 90 per cent. by weight of silicon; products containing more than 99.9 per cent. by weight of silicon:		
(1) Products containing more than 99.9 per cent. by weight of silicon	14%	—
(2) Other ... ..	—	—
(E) Products consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters	—	—
(F) Mixtures containing 50 per cent. or more by weight of siloxanes	8%	—
(G) Catalysts, containing platinum dispersed with alumina, or with alumina and silica, or with aluminium silicate, which contain by weight— not less than 0.10 per cent. nor more than 1.0 per cent. of platinum; and not less than 0.20 per cent. nor more than 8.0 per cent. of chlorine, or of fluorine, or of chlorine and fluorine together; and are in the form of rods, pellets, granules or spheres, having no axial dimension less than 0.030 inch nor more than 1.0 inch	2s. 1.92d. [£0.1080] per lb.	—
(H) Pearl essence containing 5 per cent. or more by weight of guanine	—	—
(I) Other:		
(1) Products and preparations containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and be chargeable with import duty amounting <i>at the full rate</i> to 17.5 per cent. or more of the value of the constituent	8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable on such constituents	—
(2) Other ... ..	8%	—



## SECTION VII

## ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

## Chapter 39

*Artificial Resins and Plastic Materials, Cellulose Esters and Ethers; Articles thereof*

## Notes

1. This Chapter does not cover:
  - (a) Stamping foils of heading No. 32.09;
  - (b) Artificial waxes (heading No. 34.04);
  - (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - (d) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02;
  - (e) Plaits, wickerwork or other articles falling within Chapter 46;
  - (f) Man-made fibres (Section XI) or articles thereof;
  - (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII;
  - (h) Imitation jewellery falling within heading No. 71.16;
  - (i) Articles falling within Section XVI (machines and mechanical or electrical appliances);
  - (k) Parts of vehicles or aircraft (Section XVII);
  - (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
  - (m) Goods falling within Chapter 91 (for example, clocks, watches and parts thereof);
  - (n) Musical instruments or parts thereof or other articles falling within Chapter 92;
  - (o) Furniture or parts of furniture (Chapter 94);
  - (p) Brushes or other articles falling within Chapter 96;
  - (q) Toys, games or sports requisites (Chapter 97); or
  - (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.
2. Headings Nos. 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions:
  - (a) Artificial plastics including artificial resins;
  - (b) Silicones;
  - (c) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.
3. Headings Nos. 39.01 to 39.06 are to be taken to apply to materials in the following forms only:
  - (a) Liquid or pasty, including emulsions, dispersions and solutions (but not including solutions in which the weight of the volatile organic solvent exceeds 50 per cent. of the weight of the solution);
  - (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
  - (c) Monofil of which any cross-sectional dimension exceeds 1 millimetre; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;
  - (d) Plates, sheets, strip, film and foil, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom, not further worked;
  - (e) Waste and scrap.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>39.01 Condensation, polycondensation and poly-addition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, poly(allyl esters) and other unsaturated polyesters, silicones):</b>		
(A) Melamine-formaldehyde ... ..	17.5%	—
(B) Phenoplast and aminoplast moulding powders and laminates	15%	—
(C) Consisting solely of polyethylene glycol ethers	—	—
(D) Other:		
(1) Solutions of alkyd resins (whether modified or not)	5%	—
(2) Other ... ..	10%	—
<b>39.02 Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, poly(vinyl chloride), poly(vinyl acetate), poly(vinyl chloroacetate) and other poly(vinyl derivatives), poly(acrylic derivatives), poly(methacrylic derivatives), coumarone-indene resins):</b>		
(A) "Hydrocarbon oils" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) Other:		
(1) Copolymers solely of acrylonitrile with 5-vinyl-2-picoline and containing not less than 40 per cent. and not more than 60 per cent. by weight of acrylonitrile	—	—
(2) Other:		
(a) Strip not exceeding 4 inches in width coated with adhesive, other than strip suitable for use with embossing devices of subheading 98.07 (B)	14.5%	—
(b) Other ... ..	10%	—
<b>39.03 Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:</b>		
(A) Cellulose acetate, but not including transparent wrapping:		
(1) Not plasticised or otherwise compounded	23%	—
(2) Other:		
(a) Waste and scrap ... ..	23%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>39.03 Regenerated cellulose, etc.—contd.</b>		
(A) Cellulose acetate:—contd.		
(2) Other:—contd.		
(b) Photographic (including cinematograph) film base	1s. 1·92d. [£0·0580] per lb or 10%, whichever is the greater 14·5%	—
(c) Strip not exceeding 4 inches in width coated with adhesive		—
(d) Other ... ..	9d. [£0·0375] per lb or 10%, whichever is the greater	—
(B) Cellulose ethers, not plasticised or otherwise compounded	23%	—
(C) Cellulose nitrate (collodion cotton) ...	14%	—
(D) Transparent wrapping:		
(1) Of plasticised ethylcellulose, or of plasticised cellulose esters (other than cellulose acetate)	12·5%	—
(2) Of regenerated cellulose, of cellulose acetate or of other materials	16%	—
(E) Vulcanised fibre ... ..	10%	—
(F) Other:		
(1) Strip not exceeding 4 inches in width coated with adhesive	14·5%	—
(2) Other ... ..	10%	—
<b>39.04 Hardened proteins (for example, hardened casein and hardened gelatin)</b>	8%	—
<b>39.05 Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber)</b>	10%	—
<b>39.06 Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn:</b>		
(A) Heparin ... ..	17·5%	—
(B) Alpha-cellulose in powder form, having a residue on ignition of more than 0·15 per cent. by weight	—	—
(C) Alginic acid and its salts and esters ...	8%	—
(D) Other ... ..	10%	—
<b>39.07 Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:</b>		
(A) Clock and watch glasses ... ..	23%	C 8·5% E —

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>39.07 Articles of materials etc.—contd.</b>		
(B) Objects of personal adornment ...	17·5%	—
(C) Articles of apparel and clothing accessories	16%	—
(D) Lighting appliances and fittings ...	16%	—
(E) Bobbins, cones, cops, cores, spools and similar supports, of a kind used on textile machinery	16%	—
(F) Beads and bead trimmings:		
(1) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	—	—
(2) Other:		
(a) Of vulcanised fibre, hardened proteins or chemical derivatives of rubber	12%	—
(b) Of other materials ... ..	15%	—
(G) Other ... ..	10%	—

## Chapter 40

*Rubber, Synthetic Rubber, Factice, and Articles thereof*

## Notes

1. Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:

- (a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric of heading No. 40.10); other elastic fabric or articles thereof;
- (b) Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);
- (c) Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:
  - (i) Weighing not more than one and a half kilogrammes per square metre; or
  - (ii) Weighing more than one and a half kilogrammes per square metre and containing more than 50 per cent. by weight of textile material;
 and articles of those fabrics;
- (d) Felt impregnated or coated with rubber and containing more than 50 per cent. by weight of textile material, and articles thereof;
- (e) Bonded fibre fabrics impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;
- (f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.

3. The following are also not covered by this Chapter:

- (a) Footwear or parts thereof falling within Chapter 64;
- (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65;
- (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;
- (d) Articles falling within Chapter 90, 92, 94 or 96;
- (e) Toys, games or other articles falling within Chapter 97; or
- (f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

4. In Note 1 to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to:

- (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur, selenium or tellurium, and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce non-thermoplastic substances which, at a temperature between fifteen and twenty degrees Centigrade, will not break on being extended to three times their original length and will return after being extended to twice their original length, within a period of two hours, to a length not greater than one and a half times the original length.

Such substances include *cis*-polyisoprene, polybutadiene, polychlorobutadiene (GRM), polybutadiene-styrene (GRS), polychlorobutadiene-acrylonitrile (GRN), polybutadiene-acrylonitrile (GRA) and butyl rubber (GRI);

- (b) Thioplasts (GRP); and

- (c) Natural rubber modified by grafting or mixing with artificial plastic material, provided that it complies with the requirements concerning vulcanisation, elasticity and reversibility in (a) above.

5. Headings Nos. 40.01 and 40.02 are to be taken not to apply to:

- (a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be;
- (b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or
- (c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any other substance.

6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds five millimetres, is to be classified as strip, rod or profile shape, falling within heading No. 40.08.

7. Heading No. 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.

8. For the purpose of heading No. 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex.

For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

9. In headings Nos. 40.05, 40.08 and 40.15, the expressions "plates", "sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.

In heading No. 40.08 the expressions "rods" and "profile shapes" and in heading No. 40.15 the expressions "rods", "profile shapes" and "tubes" are to be taken to apply, and to apply only, to such products, whether or not cut to length or surface-worked but not otherwise worked.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<i>I. Raw rubber</i>		
<b>40.01</b> Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums:		
(A) Natural rubber latex:		
(1) Mixtures of natural rubber latex and synthetic rubber latex	4%	—
(2) Other ... ..	—	—
(B) Natural rubber, balata, gutta-percha, and similar natural gums:		
(1) Natural rubber, balata in pieces not less than 2 inches thick, and gutta-percha	—	—
(2) Other ... ..	4%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
40.02 Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils	4%	—
40.03 Reclaimed rubber ... ..	8%	—
40.04 Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	—	—
<i>II. Unvulcanised rubber</i>		
40.05 Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch	6%	—
40.06 Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs):		
(A) Blocks and similar bulk forms; rods, tubes and profile shapes	6%	—
(B) Coated or impregnated thread of silk or man-made fibres	15% or 7·2d. [£0·0300] per lb., whichever is the greater	C 85% of the full rate E —
(C) Other ... ..	12%	—
<i>III. Articles of unhardened vulcanised rubber</i>		
40.07 Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	9·5%	—
40.08 Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:		
(A) Sheet or strip coated with adhesive ...	12%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>40.08 Plates, sheets, strip, etc.—contd.</b>		
(B) Other:		
(1) Plates, sheets and strip, with a textile backing	17.5%	—
(2) Other ... ..	10%	—
<b>40.09 Piping and tubing, of unhardened vulcanised rubber</b>	6%	—
<b>40.10 Transmission, conveyor or elevator belts or belting, of vulcanised rubber:</b>		
(A) Containing more than 20 per cent. by weight of man-made fibres	20.5%	C 85% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of man-made fibres	18%	C 85% of the full rate E —
(C) Other ... ..	7.5%	—
<b>40.11 Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:</b>		
(A) Suitable for motor vehicles ... ..	14%	C 9.5% E —
(B) Other ... ..	13.5%	—
<b>40.12 Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber</b>	12%	—
<b>40.13 Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:</b>		
(A) Articles and accessories containing more than 25 per cent. by weight of man-made fibres, but not including gloves	13.5%	C 85% of the full rate E —
(B) Other ... ..	13.5%	—
<b>40.14 Other articles of unhardened vulcanised rubber:</b>		
(A) Articles of stationery of the following types, viz. bands and erasers	9%	—
(B) Other ... ..	12%	—



<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<i>IV. Hardened rubber (ebonite and vulcanite); articles made thereof</i>		
<b>40.15</b> Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber	6%	—
<b>40.16</b> Articles of hardened rubber (ebonite and vulcanite)	12%	—

## SECTION VIII

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

## Chapter 41

*Raw Hides and Skins (other than Furskins) and Leather*

## Notes

1. This Chapter does not cover:

- (a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06);
- (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or
- (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins, with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout this Schedule the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41.10.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
41.01 Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool	—	—
41.02 Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08:		
(A) Box and willow calf, box and willow sides and other chrome tanned leather, imported in skins or pieces weighing less than 4 lb. each, but not including wet blue chrome tanned leather	16%	—
(B) Other:		
(1) Dressed ... ..	12%	—
(2) Other ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>41.03 Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:</b>		
(A) Dressed:		
(1) Chrome tanned and coloured black, of a thickness not exceeding 0.20 millimetre	—	—
(2) Other ... ..	12%	—
(B) Other ... ..	8%	—
<b>41.04 Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:</b>		
(A) Dressed:		
(1) Glacé kid, being chrome tanned goat skin of smooth, polished finish	8%	—
(2) Other ... ..	12%	—
(B) Other ... ..	8%	—
<b>41.05 Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08:</b>		
(A) Dressed:		
(1) Reptile ... ..	9%	—
(2) Other ... ..	8%	—
(B) Other ... ..	8%	—
<b>41.06 Chamois-dressed leather ... ..</b>	12%	—
<b>41.07 Parchment-dressed leather ... ..</b>	12%	—
<b>41.08 Patent leather and imitation patent leather; metallised leather:</b>		
(A) Patent leather and imitation patent leather	7.5%	—
(B) Other ... ..	9%	—
<b>41.09 Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour</b>	—	—
<b>41.10 Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls</b>	6%	—

## Chapter 42

**Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (other than Silk-Worm Gut)****Notes**

1. This Chapter does not cover:

- (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);
- (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);
- (c) String or net bags of Section XI;
- (d) Articles falling within Chapter 64;
- (e) Headgear or parts thereof falling within Chapter 65;
- (f) Whips, riding-crops or other articles of heading No. 66.02;
- (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);
- (h) Furniture or parts of furniture (Chapter 94);
- (i) Toys, games or sports requisites of Chapter 97; or
- (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

2. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.

3. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>42.01 Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal</b>	12%	—
<b>42.02 Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:</b>		
(A) Women's handbags and pochettes of leather, material resembling leather, composition leather, artificial plastic sheeting or paperboard	1s. 6d. [£0.0750] each or 11%, whichever is the greater	—
(B) Other ... ..	12%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>42.03 Articles of apparel and clothing accessories, of leather or of composition leather:</b>		
(A) Gloves, including gloves of leather and furskin or of leather and artificial fur	26%	—
(B) Other ... ..	20%	—
<b>42.04 Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes:</b>		
(A) Machinery belting (including conveyor and elevator bands)	7.5%	—
(B) Other ... ..	12%	—
<b>42.05 Other articles of leather or of composition leather</b>	12%	—
<b>42.06 Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons</b>	10%	—

## Chapter 43

*Furskins and Artificial Fur; Manufactures thereof*

## Notes

1. Throughout this Schedule references to furskins, other than to raw furskins of heading No. 43.01, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does not cover:

(a) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01;

(b) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (see Note 1 (c) to that Chapter);

(c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);

(d) Articles falling within Chapter 64;

(e) Headgear or parts thereof falling within Chapter 65; or

(f) Toys, games or sports requisites of Chapter 97.

3. For the purposes of heading No. 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts or accessories of garments or of other articles fall within heading No. 43.03.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43.03 or 43.04 as the case may be.

5. Throughout this Schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummied or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (heading No. 58.04, for example).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>43.01 Raw furskins:</b>		
(A) Goat and kid skins ... ..	2%	—
(B) Other ... ..	—	—
<b>43.02 Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated):</b>		
(A) Furskins assembled in plates, crosses and similar forms	21%	—
(B) Other ... ..	7%	—
<b>43.03 Articles of furskin ... ..</b>	21%	—
<b>43.04 Artificial fur and articles made thereof ...</b>	20%	—

## SECTION IX

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

## Chapter 44

*Wood and Articles of Wood; Wood Charcoal*

## Notes

1. This Chapter does not cover:

- (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07);
- (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01);
- (c) Activated charcoal (heading No. 38.03);
- (d) Articles falling within Chapter 46;
- (e) Footwear or parts thereof falling within Chapter 64;
- (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (g) Goods falling within heading No. 68.09;
- (h) Imitation jewellery falling within heading No. 71.16;
- (i) Goods falling within Section XVII (for example, wheelwrights' wares);
- (k) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (l) Musical instruments or parts thereof (Chapter 92);
- (m) Parts of firearms (heading No. 93.06);
- (n) Furniture or parts thereof falling within Chapter 94;
- (o) Toys, games or sports requisites or other articles falling within Chapter 97; or
- (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

2. Unless the context otherwise requires, articles of wood, whether or not comprising accessories or parts of glass, marble or other materials, imported unassembled or disassembled are to be classified as such articles, provided that the components are imported at the same time.

3. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

4. Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.

5. Heading No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
44.01 Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	4%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>44.02 Wood charcoal (including shell and nut charcoal), agglomerated or not</b>	6%	—
<b>44.03 Wood in the rough, whether or not stripped of its bark or merely roughed down:</b>		
(A) Logs not exceeding 2·16 metres in length and 1·22 metres in girth at the narrower end and not being of ash	—	—
(B) Telegraph poles not less than 6·0 metres in length, not less than 127 millimetres in top diameter and not less than 152 millimetres in diameter 1·52 metres down from the butt end	—	—
(C) Other:		
(1) Of the following species, namely, species of <i>Acer</i> , <i>Betula</i> , <i>Fagus</i> , <i>Fraxinus</i> , <i>Juglans</i> , <i>Populus</i> , <i>Quercus</i> and <i>Ulmus</i> ; <i>Castanea sativa</i> ; <i>Eucalyptus diversicolor</i> ; <i>Eucalyptus marginata</i>	4%	—
(2) Other ... ..	—	—
<b>44.04 Wood, roughly squared or half-squared, but not further manufactured:</b>		
(A) Of the following species, namely, species of <i>Acer</i> , <i>Betula</i> , <i>Fagus</i> , <i>Fraxinus</i> , <i>Juglans</i> , <i>Populus</i> , <i>Quercus</i> and <i>Ulmus</i> ; <i>Castanea sativa</i> ; <i>Eucalyptus diversicolor</i> ; <i>Eucalyptus marginata</i>	4%	—
(B) Other ... ..	—	—
<b>44.05 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres:</b>		
(A) Of the following species, namely, coniferous species; species of <i>Acer</i> , <i>Betula</i> , <i>Fagus</i> , <i>Fraxinus</i> , <i>Juglans</i> , <i>Populus</i> , <i>Quercus</i> and <i>Ulmus</i> ; <i>Castanea sativa</i> ; <i>Eucalyptus diversicolor</i> ; <i>Eucalyptus marginata</i> :		
(1) Feather-edged boards ... ..	6%	—
(2) Box boards... ..	6%	—
(3) Pencil slats:		
(a) Of incense cedar, not exceeding 191 millimetres in length and 77 millimetres in width	—	—
(b) Other ... ..	6%	—
(4) Other:		
(a) Of coniferous species ... ..	—	—
(b) Other ... ..	4%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>44.05</b> Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres:— <i>contd.</i>		
(B) Other ... ..	—	—
<b>44.06</b> Wood paving blocks ... ..	4%	—
<b>44.07</b> Railway or tramway sleepers of wood:		
(A) Of coniferous species ... ..	—	—
(B) Other ... ..	6%	—
<b>44.08</b> Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	4%	—
<b>44.09</b> Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood chips of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids:		
(A) Hoopwood ... ..	6%	—
(B) Pulpwood, in the form of chips, with an uncompacted bulk density of not less than 160 kilogrammes per cubic metre when measured by a loose weight method using the apparatus described in British Standard 812: 1967, and of which not more than 5 per cent. by weight passes a sieve having a nominal width of aperture of 2.00 millimetres and imported in consignments of not less than 508 metric tons each	—	—
(C) Other ... ..	9.5%	—
<b>44.10</b> Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like	6%	—
<b>44.11</b> Drawn wood; match splints; wooden pegs or pins for footwear	12%	—
<b>44.12</b> Wood wool and wood flour:		
(A) Wood wool ... ..	£1 12s. 5.64d. [£1.6235] per metric ton	—
(B) Wood flour ... ..	9%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>44.13 Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured:</b>		
(A) Softwood boards (other than boxboards)	5%	—
(B) Hardwood flooring blocks, strips and friezes, planed and tongued and grooved, or planed and otherwise manufactured	15%	—
(C) Other ... ..	6%	—
<b>44.14 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness not exceeding five millimetres; veneer sheets and sheets for plywood, of a thickness not exceeding five millimetres:</b>		
(A) Boxboards; veneer sheets and sheets for plywood	6%	—
(B) Pencil slats:		
(1) Of incense cedar, not exceeding 191 millimetres in length and 77 millimetres in width	—	—
(2) Other ... ..	6%	—
(C) Other:		
(1) Of coniferous species ... ..	—	—
(2) Other ... ..	6%	—
<b>44.15 Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:</b>		
(A) Plywood, blockboard, laminboard and battenboard, containing no material other than wood and bonding material	6%	—
(B) Other ... ..	12%	—
<b>44.16 Cellular wood panels, whether or not faced with base metal</b>	12%	—
<b>44.17 "Improved" wood, in sheets, blocks or the like</b>	6%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>44.18 Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like:</b>		
(A) Flaxboard ... ..	10%	—
(B) Other ... ..	18%	—
<b>44.19 Wooden beadings and mouldings, including moulded skirting and other moulded boards</b>	9%	—
<b>44.20 Wooden picture frames, photograph frames, mirror frames and the like:</b>		
(A) Carved ... ..	9%	—
(B) Other ... ..	12%	—
<b>44.21 Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, unassembled or partly assembled:</b>		
(A) Imported unassembled, and consisting of softwood boxboards not dove-tailed, morticed or tenoned at the ends	6%	—
(B) Other ... ..	8.5%	—
<b>44.22 Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08:</b>		
(A) Sections of cask-heads not dowel-holed or pegged, and cask-heads consisting of a single circular sheet of wood	6%	—
(B) Empty palm oil casks, assembled, with staves not less than 0.99 metre and not more than 1.12 metres in length and heads not less than 0.86 metre and not more than 1.02 metres in diameter, which have been used to contain palm oil	6%	—
(C) Used casks and barrels of oak, whether assembled or not; staves and heads, being parts of such casks and barrels	—	—
(D) Other ... ..	9.5%	—
<b>44.23 Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):</b>		
(A) Hardwood parquet flooring panels, assembled	15%	—
(B) Other ... ..	9%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>44.24 Household utensils of wood:</b>		
(A) Bath trays, bread boards, butter patters, clothes horses, clothes pegs, egg cups, plate racks, platters and dishes, pots and jars, rolling pins, spoons, forks and salad servers, and washing boards	15%	—
(B) Other ... ..	16%	—
<b>44.25 Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:</b>		
(A) Last blocks roughly shaped by sawing or turning but not further manufactured	—	—
(B) Fork, shovel and spade handles of the box or 'D' Type, whether riveted or not	—	—
(C) Other:		
(1) Tool, broom and brush handles, but not including straight pole handles of softwood not exceeding 1.37 metres in length or 31 millimetres in diameter	10%	—
(2) Other ... ..	11.5%	—
<b>44.26 Spools, cops, bobbins, sewing thread reels and the like, of turned wood:</b>		
(A) Sewing thread reels and reel blocks, not exceeding 127 millimetres in length and 64 millimetres in diameter, punched longitudinally	2.5%	—
(B) Rough turned bobbin blocks, not exceeding 153 millimetres in length and 83 millimetres in diameter at the ends and 39 millimetres diameter in the barrel, punched longitudinally but not further manufactured	8%	—
(C) Other ... ..	9.5%	—
<b>44.27 Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:</b>		
(A) Beads and bead trimming; carved pictures and wall plaques	9%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>44.27 Standard lamps, etc.—contd.</b>		
(B) Caskets, cigarette boxes, trays, fruit bowls, ornaments (including statuettes and figures but not including candlesticks) and other fancy articles of wood:		
(1) Statuettes and figures of a kind used solely for ornamental or religious purposes	15%	—
(2) Other ... ..	16%	—
(C) Candlesticks ... ..	11.5%	—
(D) Other ... ..	12%	—
<b>44.28 Other articles of wood:</b>		
(A) Pallets of a kind used with fork lift trucks having two-tongue forks	—	—
(B) Softwood boxboards, other than those covered by headings Nos. 44.05, 44.13, 44.14 and 44.21, not dove-tailed, mortised or tenoned at the ends	6%	—
(C) Spring blind or shade rollers, whether with brackets or laths or not, and whether in sets or not, and rollers therefor bored at one or both ends or further manufactured	6%	—
(D) Stems of turned ash, being straight lengths of not less than 0.45 metre and not more than 1.07 metres, of circular cross-section of diameter (uniform throughout the length) not less than 34 millimetres and not more than 43 millimetres, not further prepared or manufactured	6%	—
(E) Board consisting of an inner layer of thin strips of wood or of blocks of wood not exceeding 26 millimetres by 32 millimetres in cross-section, covered on both sides with one or more layers of paper or paperboard	15%	—
(F) Coat hangers and towel rails ...	15%	—
(G) Other ... ..	16%	—

## Chapter 45

*Cork and Articles of Cork*

## Notes

1. This Chapter does not cover:

- (a) Footwear or parts of footwear falling within Chapter 64;
- (b) Headgear or parts of headgear falling within Chapter 65; or
- (c) Toys, games or sports requisites (Chapter 97).

2. Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>45.01</b> Natural cork, unworked, crushed, granulated or ground; waste cork	—	—
<b>45.02</b> Natural cork in the form of rectangular blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	6%	—
<b>45.03</b> Articles of natural cork:		
(A) Discs not exceeding $1\frac{3}{16}$ inches in diameter nor $\frac{3}{16}$ inch in thickness	—	—
(B) Stoppers containing no material other than natural cork, wax and adhesives	—	—
(C) Other:		
(1) Stoppers not containing metal, rubber or wood	6%	—
(2) Other ... ..	12%	—
<b>45.04</b> Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:		
(A) Stoppers not containing metal, rubber or wood	6%	—
(B) Tiles, not exceeding $\frac{3}{8}$ inch in thickness, and of which neither the length nor the width exceeds 13 inches, tongued and grooved and surface smoothed, but not further prepared or manufactured	6%	—
(C) Rectangular blocks, plates, sheets or strips, made wholly from cork	6%	—
(D) Other ... ..	12%	—

## Chapter 46

*Manufactures of Straw, of Esparto and of Other Plaiting Materials;  
Basketware and Wickerwork*

## Notes

1. In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials and strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.

2. This Chapter does not cover:

- (a) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04);
- (b) Footwear or headgear or parts thereof falling within Chapter 64 or 65;
- (c) Vehicles and bodies for vehicles, of basketware (Chapter 87); or
- (d) Furniture or parts thereof (Chapter 94).

3. For the purposes of heading No. 46.02, "plaiting materials bound together in parallel strands" means plaiting materials placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
46.01 Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	6%	—
46.02 Plaiting materials (other than products falling within heading No. 46.01) bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:		
(A) Mats and matting, of rush, reed, straw or grass	2.5%	—
(B) Woven material and mats and matting, of raffia; straw envelopes for bottles	6%	—
(C) Other ... ..	12%	—
46.03 Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah:		
(A) Baskets of osier, willow, cane or wicker	30%	—
(B) Mats and matting, of rush, reed, straw or grass	2.5%	—
(C) Other ... ..	10%	—

## SECTION X

## PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

## Chapter 47

*Paper-making Material*

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>47.01 Pulp derived by mechanical or chemical means from any fibrous vegetable material:</b>		
(A) Wood pulp; straw pulp, bleached; bagasse pulp; pulp of esparto, albardin grass or diss (vine-tie) grass; reed or rush pulp, bleached	—	—
(B) Bleached fibrous hydroxyethylated cotton linter pulp, which is insoluble in water and in which the ethylene oxide which is combined with the cotton linters amounts to not less than 1·2 per cent. and not more than 7·5 per cent. by weight of the finished product	—	—
(C) Other ... ..	5%	—
<b>47.02 Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making</b>	10%	—



## Chapter 48

*Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard*

## Notes

1. This Chapter does not cover:

- (a) Stamping foils of heading No. 32.09;
- (b) Perfume and cosmetic papers (heading No. 33.06);
- (c) Soap papers (heading No. 34.01), papers impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05);
- (d) Paper or paperboard, sensitised (heading No. 37.03);
- (e) Paper-reinforced stratified artificial plastic sheeting (headings Nos. 39.01 to 39.06), or vulcanised fibre (heading No. 39.03), or articles of such materials (heading No. 39.07);
- (f) Goods falling within heading No. 42.02 (for example, travel goods);
- (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting material);
- (h) Paper yarn or textile articles of paper yarn (Section XI);
- (i) Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading No. 48.07);
- (k) Paper-backed metal foil (Section XV);
- (l) Perforated paper or paperboard for musical instruments (heading No. 92.10); or
- (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).

2. Subject to the provisions of Note 3, headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including tub-sizing or false water-marking and also to paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.

3. Paper or paperboard answering to a description in two or more of the headings Nos. 48.01 to 48.07 is to be classified under that one of such headings which occurs latest in this Chapter.

4. Headings Nos. 48.01 to 48.07 are to be taken not to apply to paper, paperboard or cellulose wadding:

- (a) In strips or rolls of a width not exceeding fifteen centimetres; or
- (b) In rectangular sheets (unfolded if necessary) of which no side exceeds thirty-six centimetres; or
- (c) Cut into shapes other than rectangular shapes.

Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.02.

5. For the purposes of heading No. 48.11 "wallpaper and lincrusta" are to be taken to apply only to:

- (a) Paper in rolls, suitable for wall or ceiling decoration, being:
  - (i) Paper with one or with two margins, with or without guide marks; or
  - (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding sixty centimetres;
- (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.

6. Heading No. 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.

7. Heading No. 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.

8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<i>I. Paper and paperboard, in rolls or in sheets</i>		
<b>48.01 Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:</b>		
(A) Weighing more than 220 grammes per square metre:		
(1) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels	10%	—
(2) Strawboard, being board containing not less than 90 per cent. by weight of unbleached cereal straw pulp	12.5%	—
(3) Other ... ..	18%	—
(B) Weighing not more than 220 grammes per square metre:		
(1) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	10%	—
(2) Machine glazed paper (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	12%	—
(3) Other:		
(a) Tissue paper ... ..	15%	—
(b) Printing paper ... ..	15%	—
(c) Writing or duplicating paper in sheets	15%	—
(d) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	—
(e) Newsprint, that is to say, paper in rolls, having a water absorbency when tested by the one-minute Cobb method of not less than 45 grammes per square metre, containing not less than 70 per cent. of mechanical wood pulp and of a weight not less than 48 nor more than 62 grammes per square metre	—	—
(f) Other ... ..	18%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>48.02 Hand-made paper and paperboard:</b>		
(A) Writing or printing paper in sheets measuring more than 36 centimetres in either length or breadth	15%	—
(B) Tissue paper ... ..	15%	—
(C) Other ... ..	18%	—
<b>48.03 Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets:</b>		
(A) Greaseproof paper and imitation greaseproof paper	12%	—
(B) Other ... ..	18%	—
<b>48.04 Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:</b>		
(A) Weighing more than 220 grammes per square metre and, apart from adhesive, consisting wholly of strawboards containing not less than 90 per cent. by weight of unbleached cereal straw pulp	12.5%	—
(B) Other ... ..	18%	—
<b>48.05 Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:</b>		
(A) Of a weight when fully extended equivalent to not more than 220 grammes per square metre, not being corrugated with flat surface sheets:		
(1) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	10%	—
(2) Machine glazed paper (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	12%	—
(3) Other:		
(a) Tissue paper ... ..	15%	—
(b) Printing paper ... ..	15%	—
(c) Writing paper in sheets ...	15%	—
(d) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	—
(e) Greaseproof and imitation greaseproof paper	12%	—
(f) Other ... ..	18%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>48.05 Paper and paperboard, etc.—contd.</b>		
(B) Other:		
(1) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being corrugated with flat surface sheets	10%	—
(2) Other ... ..	18%	—
<b>48.06 Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets:</b>		
(A) Writing or duplicating paper in sheets	15%	—
(B) Printing paper ... ..	15%	—
(C) Other ... ..	18%	—
<b>48.07 Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:</b>		
(A) Weighing not more than 220 grammes per square metre:		
(1) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	10%	—
(2) Machine glazed paper (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	12%	—
(3) Other:		
(a) Tissue paper ... ..	15%	—
(b) Printing paper ... ..	15%	—
(c) Writing or duplicating paper in sheets	15%	—
(d) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	—
(e) Greaseproof and imitation greaseproof paper	12%	—
(f) Other ... ..	18%	—
(B) Weighing more than 220 grammes per square metre:		
(1) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being composite board	10%	—
(2) Strawboard, being board containing not less than 90 per cent. by weight of unbleached cereal straw pulp	12.5%	—
(3) Other ... ..	18%	—
<b>48.08 Filter blocks, slabs and plates, of paper pulp</b>	18%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>48.09</b> Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	18%	—
<i>II. Paper and paperboard cut to size or shape and articles of paper or paperboard</i>		
<b>48.10</b> Cigarette paper, cut to size, whether or not in the form of booklets or tubes	15%	—
<b>48.11</b> Wallpaper and lincrusta; window transparencies of paper	12%	—
<b>48.12</b> Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	11%	—
<b>48.13</b> Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	18%	—
<b>48.14</b> Writing blocks, envelopes, plain letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	16%	—
<b>48.15</b> Other paper and paperboard (including cellulose wadding), cut to size or shape:		
(A) Weighing not more than 220 grammes per square metre:		
(1) Toilet paper ... ..	18%	..
(2) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre, in strips, rolls or in square-cut or angle-cut sheets	10%	..
(3) Machine glazed paper (excluding paper comprised in subheadings (1) or (2) above and fully bleached white poster paper) in strips, rolls or in square-cut or angle-cut sheets	12%	-
(4) Greaseproof and imitation greaseproof paper in strips, rolls or in square-cut or angle-cut sheets	12%	-
(5) Other:		
(a) Tissue paper in strips, rolls or rectangular sheets	15%	..
(b) Writing or printing paper in parallelograms of which all sides exceed 36 centimetres	15%	..

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>48.15 Other paper and paperboard etc.—contd.</b>		
(A) (5) Other— <i>contd.</i>		
(c) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	—
(d) Other ... ..	18%	—
(B) Weighing more than 220 grammes per square metre	18%	—
<b>48.16 Boxes, bags and other packing containers, of paper or paperboard</b>	13.5%	—
<b>48.17 Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like</b>	13.5%	—
<b>48.18 Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard:</b>		
(A) Printed book covers (other than trade advertising material) for books of a kind falling within heading No. 49.01, 49.03, 49.04 or 49.05	—	—
(B) Printed forms ... ..	—	—
(C) Trade advertising material:		
(1) Material the primary purpose of which is to stimulate travel outside the United Kingdom	—	—
(2) Other ... ..	12%	—
(D) Other ... ..	11.5%	—
<b>48.19 Paper or paperboard labels, whether or not printed or gummed</b>	18%	—
<b>48.20 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)</b>	12%	—
<b>48.21 Other articles of paper pulp, paper, paperboard or cellulose wadding:</b>		
(A) Paper dress patterns, including the paper envelopes in which they are enclosed	10%	—
(B) Face and hand towels, made wholly of paper weighing not less than 24 grammes per square metre	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>48.21 Other articles of paper pulp, paper, paper-board or cellulose wadding—<i>contd.</i></b>		
(C) Serviettes and handkerchiefs, not printed, of an area not exceeding 2,580 square centimetres, made wholly of paper weighing not less than 17 grammes per square metre	10%	—
(D) Sanitary napkins of cellulose wadding	10%	—
(E) Cards, tapes and other articles on which information has been recorded by means of perforated holes and which are for use in statistical and other machines (but not including articles for use in Jacquard and similar machines)	—	—
(F) Other ... ..	18%	—

## Chapter 49

*Printed Books, Newspapers, Pictures and other Products of the Printing Industry;  
Manuscripts, Typescripts and Plans*

## Notes

1. This Chapter does not cover:

- (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
- (b) Playing cards or other goods falling within any heading in Chapter 97; or
- (c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding 100 years or other articles falling within any heading in Chapter 99.

2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.

3. Heading No. 49.01 is to be extended to apply to:

- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.

4. Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.11.

5. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

6. For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.

7. For the purposes of heading No. 49.09, the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>49.01 Printed books, booklets, brochures, pamphlets and leaflets</b>	—	—
<b>49.02 Newspapers, journals and periodicals, whether or not illustrated</b>	—	—



<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>49.03 Children's picture books and painting books</b>	—	—
<b>49.04 Music, printed or in manuscript, whether or not bound or illustrated</b>	—	—
<b>49.05 Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)</b>	—	—
<b>49.06 Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and type-scripts</b>	—	—
<b>49.07 Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; paper impressed with such stamps; banknotes, stock, share and bond certificates and similar documents of title; cheque books and cheque forms</b>	—	—
<b>49.08 Transfers ... ..</b>	12%	—
<b>49.09 Picture postcards and pictorial greeting cards, printed, with or without trimmings:</b>		
(A) Trade advertising material the primary purpose of which is to stimulate travel outside the United Kingdom	—	—
(B) Other ... ..	11%	—
<b>49.10 Calendars of any kind, of paper or paper-board, including calendar blocks:</b>		
(A) Trade advertising material:		
(1) Material the primary purpose of which is to stimulate travel outside the United Kingdom	—	—
(2) Other ... ..	9%	—
(B) Other ... ..	12%	—
<b>49.11 Other printed matter, including printed pictures and photographs:</b>		
(A) Trade advertising material, the following:		
(1) Catalogues and lists of books and publications offered for sale by publishers or booksellers established outside the United Kingdom	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>49.11 Other printed matter, etc.—contd.</b>		
(A) Trade advertising material, etc.— <i>contd.</i>		
(2) Publications, illustrated or not, the primary purpose of which is to stimulate study or travel outside the United Kingdom, or to advertise exhibitions held outside the United Kingdom	—	—
(3) Other catalogues, lists, books, publications and documents:		
(a) Imported either in a packet not exceeding 2½ lb. in gross weight or in a packet containing not more than one copy of any catalogue, list, book, publica- tion or document, being in either case a postal packet or a packet which does not form part of a larger consignment	—	—
(b) Other ... ..	12%	—
(4) Printed parts of catalogues, lists, books, publications and documents	12%	—
(B) Less than full-size reproductions of articles falling within headings Nos. 49.01, 49.02, 49.03, 49.04, 49.05, 49.06, 49.07 or subheadings 49.09 (A), 49.10 (A) (1), 49.11 (A) (1), 49.11 (A) (2), 49.11 (C) (2) (a), 49.11 (C) (2) (b)	—	—
(C) Other:		
(1) Photographic prints:		
(a) Imported in a packet not ex- ceeding 8 ounces in gross weight which does not form part of a larger consignment	—	—
(b) Other ... ..	6%	—
(2) Other printed matter:		
(a) Parts of books or booklets in the form of printed pictures or illustrations not bearing a text	—	—
(b) Printed documents, printed dia- grams, and printed architect- ural, engineering and similar industrial designs or plans, not being trade advertising material	—	—
(c) Other ... ..	13.5%	—

## SECTION XI

## TEXTILES AND TEXTILE ARTICLES

## Notes

1. This Section does not cover:

- (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
- (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
- (c) Vegetable materials falling within Chapter 14;
- (d) Asbestos (heading No. 25.24) or articles of asbestos (heading No. 68.13 or 68.14);
- (e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);
- (f) Sensitised textile fabric (heading No. 37.03);
- (g) Monofil of which any cross-sectional dimension exceeds 1 millimetre and strip (artificial straw and the like) of a width exceeding 5 millimetres, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);
- (h) Woven textile fabrics, felt or bonded fibre fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;
- (i) Skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within heading No. 43.03 or 43.04;
- (k) Articles falling within heading No. 42.01 or 42.02 (saddlery, harness, travel goods, haversacks, handbags and the like);
- (l) Cellulose wadding (Chapter 48);
- (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;
- (n) Headgear or parts thereof falling within Chapter 65;
- (o) Hair nets of any kind (heading No. 65.05 or 67.04, as the case may be);
- (p) Goods falling within Chapter 67;
- (q) Abrasive-coated threads, cords or fabric (heading No. 68.06);
- (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles falling within Chapter 94 (furniture and bedding); or
- (t) Articles falling within Chapter 97 (toys, games and sports requisites).

2. (A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more different textile materials are to be classified according to the following rules:

- (a) Goods containing more than 10 per cent. by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight;
- (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rules:

- (a) Metallised yarn is to be treated as a single textile material and its weight is to be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) Where a heading refers to a particular form of a textile material (for example, carded sheep's or lambs' wool), that form is to be treated as a single textile material. However, where a heading refers to two or more textile materials (or different forms of the same textile material), all those materials are to be treated as a single textile material;
- (c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.

(C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":

- (a) Of silk, noil or other waste silk, or man-made fibres described in Note 1 (b) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding 2 grammes per metre (18,000 denier);
- (b) Of man-made fibres described in Note 1 (a) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1 gramme per metre (9,000 denier);
- (c) Of true hemp or flax:
  - (i) Polished or glazed, of which the length per kilogramme, multiplied by the number of constituent strands, is less than 7,000 metres;
  - (ii) Not polished or glazed and of a weight exceeding 2 grammes per metre;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, of a weight exceeding 2 grammes per metre; or
- (f) Reinforced with metal.

(B) Exceptions:

- (a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;
- (b) Continuous filament tow of man-made fibres and man-made fibres in slivers or rovings;
- (c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
- (d) Metallised yarn, not being yarn reinforced with metal; and
- (e) Chenille yarn and gimped yarn.

4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up:

- (a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
  - (i) 200 grammes in the case of flax and ramie;
  - (ii) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
  - (iii) 125 grammes in other cases;
- (b) In hanks or skeins of a weight not exceeding:
  - (i) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
  - (ii) 125 grammes in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
  - (i) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
  - (ii) 125 grammes in other cases.

(B) Exceptions:

- (a) Single yarn of any textile material, except:
  - (i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and
  - (ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 metres per kilogramme;
- (b) Multiple or cabled yarn, unbleached:
  - (i) Of silk, noil or other waste silk, however put up; or
  - (ii) Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins;

- (c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 metres per kilogramme, measured multiple; and
- (d) Single, multiple or cabled yarn of any textile material:
  - (i) In cross-reeled hanks or skeins; or
  - (ii) Put up on supports indicating their use in the textile industry (for example, cops, twisting mill tubes, pirns, conical bobbins or spindles).

5. (a) For the purposes of heading No. 55.07, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

(b) For the purposes of heading No. 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.

6. For the purposes of this Section, the expression "made up" means:

- (a) Cut otherwise than into rectangles;
- (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets);
- (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
- (d) Cut to size and having undergone a process of drawn thread work;
- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).

7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

8. Any import duty at a rate fixed by reference to the weight of any silk or man-made fibres is to be calculated on the weight inclusive of any loading or dressing, but exclusive of any waterproofing; and in the case of goods containing both silk and man-made fibres, or other fibres in addition to silk or man-made fibres, the total weight of loading or dressing in the goods is to be apportioned between the different types of fibre in the goods according to their respective weights.

## Chapter 50

*Silk and Waste Silk*

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
50.01 Silk-worm cocoons suitable for reeling ...	—	—
50.02 Raw silk (not thrown) ... ..	—	—
50.03 Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags):		
(A) Wholly of silk ... ..	—	—
(B) Other:		
(1) Not carded or combed:		
(a) In which the textile material which predominates in weight is man-made fibre	12%	C 85% of the full rate E —
(b) Other ... ..	—	—
(2) Carded or combed:		
(a) Containing man-made fibres	10%	C 85% of the full rate E —
(b) Not containing man-made fibres	10%	—
50.04 Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale:		
(A) Containing more than 50 per cent. by weight of man-made fibres	15% or 7·2d. [£0·0300] per lb., whichever is the greater	C 85% of the full rate E —
(B) Other ... ..	15%	C 85% of the full rate E —
50.05 Yarn spun from silk waste other than noil, not put up for retail sale:		
(A) Containing more than 50 per cent. by weight of man-made fibres	15% or 7·2d. [£0·0300] per lb., whichever is the greater	C 85% of the full rate E —
(B) Other ... ..	15%	C 85% of the full rate E —
50.06 Yarn spun from noil silk, not put up for retail sale:		
(A) Containing more than 50 per cent. by weight of man-made fibres	15% or 7·2d. [£0·0300] per lb., whichever is the greater	C 85% of the full rate E —
(B) Other ... ..	15%	C 85% of the full rate E —
50.07 Silk yarn and yarn spun from noil or other waste silk, put up for retail sale:		
(A) Containing more than 50 per cent. by weight of man-made fibres	15% or 7·2d. [£0·0300] per lb., whichever is the greater	C 85% of the full rate E —
(B) Other ... ..	15%	C 85% of the full rate E —

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>50.08 Silk-worm gut; imitation catgut of silk:</b>		
(A) Silk-worm gut ... ..	—	—
(B) Imitation catgut ... ..	15% or 7·2d. [£0·0300] per lb., whichever is the greater	C 85% of the full rate E —
<b>50.09 Woven fabrics of silk or of waste silk other than noll:</b>		
(A) Containing more than 50 per cent. by weight of silk or of silk and man-made fibres	18·5% or 4·8d. [£0·0200] per square yard, whichever is the greater, plus 4·8d. [£0·0200] per lb. of silk plus 1·2d. [£0·0050] per lb. of any man-made fibres	C 85% of the full rate E —
(B) Other ... ..	18·5% plus 4·8d. [£0·0200] per lb. of silk plus 1·2d. [£0·0050] per lb. of any man-made fibres	C 85% of the full rate E —
<b>50.10 Woven fabrics of noll silk:</b>		
(A) Containing more than 50 per cent. by weight of silk or of silk and man-made fibres	18·5% or 4·8d. [£0·0200] per square yard, whichever is the greater, plus 4·8d. [£0·0200] per lb. of silk plus 1·2d. [£0·0050] per lb. of any man-made fibres	C 85% of the full rate E —
(B) Other ... ..	18·5% plus 4·8d. [£0·0200] per lb. of silk plus 1·2d. [£0·0050] per lb. of any man-made fibres	C 85% of the full rate E —

## Chapter 51

*Man-made Fibres (Continuous)*

## Notes

1. Throughout this Schedule, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:

(a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or

(b) By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.

2. Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.

3. The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).

4. Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1 millimetre is to be classified in heading No. 51.01 when of a weight less than 6.6 milligrammes per metre (60 denier) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 millimetre is to be classified in Chapter 39.

Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding 5 millimetres and in Chapter 39 in other cases.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>51.01 Yarn of man-made fibres (continuous), not put up for retail sale</b>	13.5% plus 1.2d. [£0.0050] per lb. of man-made fibres and of any silk, or 7.8d. [£0.0325] per lb., whichever is the greater	C 85% of the full rate E —
<b>51.02 Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials</b>	13.5% plus 1.2d. [£0.0050] per lb., or 7.8d. [£0.0325] per lb., whichever is the greater	C 85% of the full rate E —
<b>51.03 Yarn of man-made fibres (continuous), put up for retail sale</b>	13.5% plus 1.2d. [£0.0050] per lb. of man-made fibres and of any silk, or 7.8d. [£0.0325] per lb., whichever is the greater	C 85% of the full rate E —



<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>51.04 Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:</b> (A) Containing more than 75 per cent. by weight of man-made fibres or of man-made fibres and silk	17.5% plus 1.2d. [£0.0050] per lb. of man-made fibres and of any silk, or 5.4d. [£0.0225] per square yard, whichever is the greater	C 85% of the full rate E
(B) Other ... ..	17.5% plus 1.8d. [£0.0075] per lb. of man-made fibres and of any silk, or 4.8d. [£0.0200] per square yard, whichever is the greater	C 85% of the full rate E -

## Chapter 52

*Metallised Textiles*

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>52.01 Metallised yarn, being textile yarn spun with metal or covered with metal by any process:</b>		
(A) Containing silk or man-made fibres...	13·5% plus 1·2d. [£0·0050] per lb. of silk and of man- made fibres	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	9%	—
<b>52.02 Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like:</b>		
(A) Containing silk or man-made fibres...	17·5% plus 1·8d. [£0·0075] per lb. of silk and of man- made fibres	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	17·5%	—

## Chapter 53

*Wool and other Animal Hair***Note**

In this Schedule, the expression "fine animal hair" means hair of alpaca, llama, vicuna, yak, camel, Angora, Tibetan, Kashmir and similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria and musk rat.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>53.01 Sheep's or lambs' wool, not carded or combed:</b>		
(A) Raw, cleaned, scoured or carbonised, but not otherwise worked	—	—
(B) Other ... ..	6%	—
<b>53.02 Other animal hair (fine or coarse), not carded or combed:</b>		
(A) Raw, cleaned, scoured or carbonised, but not otherwise worked	—	—
(B) Other:		
(1) Hatters' fur ... ..	—	—
(2) Other ... ..	6%	—
<b>53.03 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted:</b>		
(A) Containing more than 33½ per cent. by weight of man-made fibres	4%	C 85% of the full rate E —
(B) Other ... ..	—	—
<b>53.04 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags):</b>		
(A) Containing more than 33½ per cent. by weight of man-made fibres	8%	C 85% of the full rate E —
(B) Other ... ..	5%	—
<b>53.05 Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:</b>		
(A) Containing man-made fibres ...	10%	C 85% of the full rate E —
(B) Not containing man-made fibres ...	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>53.06 Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale:</b> (A) Containing silk or man-made fibres	13.5% plus 1.2d. [£0.0050] per lb. of silk and of man- made fibres	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	7.5%	—
<b>53.07 Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale:</b> (A) Containing silk or man-made fibres	13.5% plus 1.2d. [£0.0050] per lb. of silk and of man- made fibres	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	7.5%	—
<b>53.08 Yarn of fine animal hair (carded or combed), not put up for retail sale:</b> (A) Containing silk or man-made fibres	13.5% plus 1.2d. [£0.0050] per lb. of silk and of man- made fibres	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	7.5%	—
<b>53.09 Yarn of horsehair or of other coarse animal hair, not put up for retail sale:</b> (A) Containing silk or man-made fibres	13.5% plus 1.2d. [£0.0050] per lb. of silk and of man- made fibres	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	7.5%	—
<b>53.10 Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale:</b> (A) Containing silk or man-made fibres	13.5% plus 1.2d. [£0.0050] per lb. of silk and of man- made fibres	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	7.5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair:</b>		
(A) Containing silk or man-made fibres	17.5% plus 1.8d. [£0.0075] per lb. of man- made fibres and of silk	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	17.5%	—
<b>53.12 Woven fabrics of coarse animal hair other than horsehair:</b>		
(A) Containing silk or man-made fibres	17.5% plus 1.8d. [£0.0075] per lb. of man- made fibres and of silk	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	17.5%	—
<b>53.13 Woven fabrics of horsehair:</b>		
(A) Containing silk or man-made fibres	17.5% plus 1.8d. [£0.0075] per lb. of man- made fibres and of silk	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	17.5%	—

Chapter 54  
Flax and Ramie

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>54.01 Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):</b>		
(A) Flax, flax tow and flax waste, not hackled, carded or combed:		
(1) Containing more than 33½ per cent. by weight of man-made fibres	4%	C 85% of the full rate E —
(2) Other ... ..	—	—
(B) Other:		
(1) Containing man-made fibres ...	6%	C 85% of the full rate E —
(2) Not containing man-made fibres...	6%	—
<b>54.02 Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags):</b>		
(A) Ramie, ramie noils and ramie waste, not carded or combed:		
(1) Containing more than 33½ per cent. by weight of man-made fibres	4%	C 85% of the full rate E —
(2) Other ... ..	—	—
(B) Other:		
(1) Containing man-made fibres ...	6%	C 85% of the full rate E —
(2) Not containing man-made fibres...	6%	—
<b>54.03 Flax or ramie yarn, not put up for retail sale:</b>		
(A) Containing silk or man-made fibres...	13·5% plus 1·2d. [£0·0050] per lb. of silk and of man-made fibres	C 85% of the full rate E —
(B) Not containing silk or man-made fibres:		
(1) Of flax, polished or glazed ...	10%	—
(2) Other ... ..	7·5%	—
<b>54.04 Flax or ramie yarn, put up for retail sale:</b>		
(A) Containing silk or man-made fibres...	13·5% plus 1·2d. [£0·0050] per lb. of silk and of man-made fibres	C 85% of the full rate E —
(B) Not containing silk or man-made fibres:		
(1) Of flax, polished or glazed ...	10%	—
(2) Other ... ..	7·5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>54.05 Woven fabrics of flax or of ramie:</b>		
(A) Containing silk or man-made fibres	17·5% plus 1·8d. [£0·0075] per lb. of man-made fibres and of silk	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	17·5%	—

## Chapter 55

## Cotton

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>55.01 Cotton, not carded or combed:</b>		
(A) Not bleached or dyed... ..	—	—
(B) Bleached or dyed ... ..	6%	—
<b>55.02 Cotton linters:</b>		
(A) Unbleached ... ..	—	—
(B) Bleached ... ..	5%	—
<b>55.03 Cotton waste (including pulled or garnetted rags), not carded or combed:</b>		
(A) Containing more than 33½ per cent. by weight of man-made fibres	4%	C 85% of the full rate E —
(B) Other ... ..	—	—
<b>55.04 Cotton, carded or combed:</b>		
(A) Containing man-made fibres ...	6%	C 85% of the full rate E —
(B) Not containing man-made fibres ...	6%	—
<b>55.05 Cotton yarn, not put up for retail sale:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	13.5% plus 1.2d. [£0.0050] per lb. of silk and of man-made fibres	C 85% of the full rate E —
(B) Other ... ..	7.5%	—
<b>55.06 Cotton yarn, put up for retail sale:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	13.5% plus 1.2d. [£0.0050] per lb. of silk and of man-made fibres	C 85% of the full rate E —
(B) Other ... ..	7.5%	—
<b>55.07 Cotton gauze:</b>		
(A) Containing silk or man-made fibres	25%	C 20% E —
(B) Not containing silk or man-made fibres	25%	—



<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>55.08 Terry towelling and similar terry fabrics, of cotton:</b>		
<b>(A) Containing silk or man-made fibres</b>	17·5% plus 1·8d. [£0·0075] per lb. of man-made fibres and of silk	C 85% of the full rate E —
<b>(B) Not containing silk or man-made fibres</b>	17·5%	—
<b>55.09 Other woven fabrics of cotton:</b>		
<b>(A) Containing silk or man-made fibres</b>	17·5% plus 1·8d. [£0·0075] per lb. of man-made fibres and of silk	C 85% of the full rate E —
<b>(B) Not containing silk or man-made fibres</b>	17·5%	—

## Chapter 56

*Man-made Fibres (Discontinuous)*

## Note

Heading No. 56.02 is to be taken to apply only to continuous filament tow of man-made fibres, consisting of parallel filaments of a uniform length equal to the length of the tow meeting the following specification:

- (a) Length of tow exceeding 2 metres;
- (b) Twist less than 5 turns per metre;
- (c) Weight per filament less than 6.6 milligrammes per metre (60 denier);
- (d) In the case of filaments described in Note 1 (a) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100 per cent. of its length;
- (e) Total weight of tow:
  - (i) In the case of filaments described in Note 1 (b) to Chapter 51, more than 0.5 grammes per metre (4,500 denier); or
  - (ii) In the case of filaments described in Note 1 (a) to Chapter 51, more than 1.66 grammes per metre (15,000 denier).

Tow of a length not exceeding 2 metres is to be classified in heading No. 56.01.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>56.01 Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:</b>		
(A) Produced by a process mentioned in Note 1(a) to Chapter 51:		
(1) Of copolymerised vinyl chloride and vinyl acetate, in lengths not exceeding $\frac{3}{4}$ inch	—	—
(2) Other ... ..	6.6d. [£0.0275] per lb.	C 85% of the full rate E —
(B) Produced by a process mentioned in Note 1(b) to Chapter 51:		
(1) Of regenerated protein including casein	—	—
(2) Other ... ..	4.2d. [£0.0175] per lb.	C 85% of the full rate E —
<b>56.02 Continuous filament tow for the manufacture of man-made fibres (discontinuous):</b>		
(A) Produced by a process mentioned in Note 1(a) to Chapter 51	13.5% plus 1.2d. [£0.0050] per lb., or 7.2d. [£0.0300] per lb., whichever is the greater	C 85% of the full rate E —
(B) Produced by a process mentioned in Note 1(b) to Chapter 51	4.2d. [£0.0175] per lb.	C 85% of the full rate E —
<b>56.03 Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning</b>	12%	C 85% of the full rate E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>56.04</b> Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning	4·8d. [£0·0200] per lb. of man-made fibres or 10%, whichever is the greater	C 85% of the full rate E —
<b>56.05</b> Yarn of man-made fibres (discontinuous or waste), not put up for retail sale	13·5% plus 1·2d. [£0·0050] per lb. of man-made fibres and of any silk, or 7·8d. [£0·0325] per lb., whichever is the greater	C 85% of the full rate E —
<b>56.06</b> Yarn of man-made fibres (discontinuous or waste), put up for retail sale	13·5% plus 1·2d. [£0·0050] per lb. of man-made fibres and of any silk, or 7·8d. [£0·0325] per lb., whichever is the greater	C 85% of the full rate E —
<b>56.07</b> Woven fabrics of man-made fibres (discontinuous or waste): (A) Containing more than 75 per cent. by weight of man-made fibres or of man-made fibres and silk	17·5% plus 1·2d. [£0·0050] per lb. of man-made fibres and of any silk, or 5·4d. [£0·0225] per square yard, whichever is the greater	C 85% of the full rate E —
(B) Other ... ..	17·5% plus 1·8d. [£0·0075] per lb. of man-made fibres and of any silk, or 4·8d. [£0·0200] per square yard, whichever is the greater	C 85% of the full rate E —

## Chapter 57

*Other Vegetable Textile Materials; Paper Yarn and Woven Fabrics of Paper Yarn*

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>57.01 True hemp (<i>Cannabis sativa</i>), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes):</b>		
(A) True hemp, tow and waste of true hemp, not carded or combed:		
(1) Containing more than 33½ per cent. by weight of man-made fibres	4%	C 85% of the full rate E —
(2) Other ... ..	—	—
(B) Other:		
(1) Containing man-made fibres ...	6%	C 85% of the full rate E —
(2) Not containing man-made fibres...	6%	—
<b>57.02 Manila hemp (abaca) (<i>Musa textilis</i>), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes):</b>		
(A) Manila hemp, tow and waste of manila hemp, not carded or combed	—	—
(B) Other ... ..	6%	—
<b>57.03 Jute, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes):</b>		
(A) Jute, tow and waste of jute, not carded or combed:		
(1) Containing more than 33½ per cent. by weight of man-made fibres	4%	C 85% of the full rate E —
(2) Other ... ..	—	—
(B) Other:		
(1) Containing man-made fibres ...	6%	C 85% of the full rate E —
(2) Not containing man-made fibres...	6%	—
<b>57.04 Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes):</b>		
(A) Coir fibre	10%	—
(B) Other:		
(1) Not carded or combed ... ..	—	—
(2) Carded or combed:		
(a) Containing man-made fibres ...	6%	C 85% of the full rate E —
(b) Not containing man-made fibres	6%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>57.05 Yarn of true hemp:</b>		
(A) Containing man-made fibres ...	15% plus 1·2d. [£0·0050] per lb. of man-made fibres	C 85% of the full rate E —
(B) Not containing man-made fibres:		
(1) Polished or glazed... ..	15%	—
(2) Other ... ..	7·5%	—
<b>57.06 Yarn of jute:</b>		
(A) Containing man-made fibres ...	15% plus 1·2d. [£0·0050] per lb. of man-made fibres	C 85% of the full rate E —
(B) Not containing man-made fibres:		
(1) Singles, not polished or glazed ...	10%	—
(2) Singles, polished or glazed; mul- tiples, whether or not polished or glazed	15%	—
<b>57.07 Yarn of other vegetable textile fibres:</b>		
(A) Containing man-made fibres ...	15% plus 1·2d. [£0·0050] per lb. of man-made fibres	C 85% of the full rate E —
(B) Not containing man-made fibres:		
(1) Hard fibre singles, polished or glazed singles and all multiples (but not including yarn of coir)	15%	—
(2) Other ... ..	10%	—
<b>57.08 Paper yarn ... ..</b>	12%	—
<b>57.09 Woven fabrics of true hemp:</b>		
(A) Containing man-made fibres	20%	C 15% E —
(B) Not containing man-made fibres ...	20%	—
<b>57.10 Woven fabrics of jute:</b>		
(A) Containing man-made fibres	20%	C 15% E —
(B) Not containing man-made fibres ...	20%	—
<b>57.11 Woven fabrics of other vegetable textile fibres:</b>		
(A) Containing man-made fibres	20%	C 15% E —
(B) Not containing man-made fibres ...	20%	—
<b>57.12 Woven fabrics of paper yarn</b>	18%	—

## Chapter 58

*Carpets, Mats, Matting and Tapestries; Pile and Chenille Fabrics; Narrow Fabrics; Trimmings; Tulle and other Net Fabrics; Lace; Embroidery*

## Notes

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.10.

2. In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.

3. For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means:

(a) Woven fabrics of a width not exceeding 30 centimetres, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30 centimetres; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 centimetres.

Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.

4. Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.

5. In heading No. 58.10, and elsewhere in this Schedule, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No. 58.03).

6. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>58.01 Carpets, carpeting and rugs, knotted (made up or not):</b>		
(A) Hand-made:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	4s. 6d. [£0·2250] per sq. yd. exclusive of fringes or 24%, whichever is the greater	C 20% E —
(2) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	4s. 6d. [£0·2250] per sq. yd. exclusive of fringes or 21%, whichever is the greater	C 17% E —
(3) Other ... ..	4s. 6d. [£0·2250] per sq. yd. exclusive of fringes	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>58.01 Carpets, carpeting and rugs, etc.—contd.</b>		
(B) Other:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	1s. [£0·0500] per sq. yd. exclusive of fringes or 30·5%, whichever is the greater	C 25·5% E —
(2) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	1s. [£0·0500] per sq. yd. exclusive of fringes or 25%, whichever is the greater	C 21% E —
(3) Other ... ..	1s. [£0·0500] per sq. yd. exclusive of fringes or 18%, whichever is the greater	—
<b>58.02 Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):</b>		
(A) Coir mats and matting ... ..	20%	—
(B) Other:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	1s. [£0·0500] per sq. yd. exclusive of fringes or 32%, whichever is the greater	C 27% E —
(2) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	1s. [£0·0500] per sq. yd. exclusive of fringes or 25%, whichever is the greater	C 21% E —
(3) Other ... ..	1s. [£0·0500] per sq. yd. exclusive of fringes or 18%, whichever is the greater	—
<b>58.03 Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	24%	C 85% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	21%	C 85% of the full rate E —
(C) Other ... ..	21%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>58.04 Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05):</b>		
(A) Containing silk or man-made fibres:		
(1) Containing more than 75 per cent. by weight of silk, of man-made fibres, or of both together	17·5% or 1·2d. [£0·0050] per sq. yd., whichever is the greater, plus 4·8d. [£0·0200] per lb. of silk plus 1·2d. [£0·0050] per lb. of man-made fibres	C 85% of the full rate E —
(2) Other ... ..	17·5% plus 1·8d. [£0·0075] per lb. of silk and of man-made fibres	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	17·5%	—
<b>58.05 Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06:</b>		
(A) Containing silk or man-made fibres ...	17·5% plus 1·8d. [£0·0075] per lb. of silk and of man-made fibres	C 85% of the full rate E —
(B) Not containing silk or man-made fibres:		
(1) Consisting wholly of cotton, sheep's or lambs' wool, fine animal hair or flax, or any combination thereof	17·5%	—
(2) Other ... ..	18%	—
<b>58.06 Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size:</b>		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	18·5% plus 5·4d. [£0·0225] per lb. of silk plus 1·2d. [£0·0050] per lb. of man-made fibres	C 85% of the full rate E —
(2) Other ... ..	17·5% plus 1·2d. [£0·0050] per lb. of silk and of man-made fibres	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	17·5%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>58.07 Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:</b>		
(A) Chenille yarn and gimped yarn:		
(1) Containing silk or man-made fibres	13.5% plus 1.2d. [£0.0050] per lb. of silk and of man-made fibres	C 85% of the full rate E —
(2) Not containing silk or man-made fibres:		
(a) Containing metal or paper ...	9%	—
(b) Other ... ..	8%	—
(B) Braids and ornamental trimmings in the piece:		
(1) Containing silk or man-made fibres:		
(a) Containing more than 50 per cent. by weight of monofil of headings Nos. 51.01 and 51.02, of strip of heading No. 51.02, or of both together	17.5% plus 5.4d. [£0.0225] per lb. of silk plus 2.4d. [£0.0100] per lb. of man-made fibres	C 85% of the full rate E —
(b) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together, but not including goods comprised in subheading (a) above	18.5% plus 5.4d. [£0.0225] per lb. of silk plus 2.4d. [£0.0100] per lb. of man-made fibres	C 85% of the full rate E —
(c) Other ... ..	17.5% plus 2.4d. [£0.0100] per lb. of silk and of man-made fibres	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	17.5%	—
(C) Tassels, pompons and the like:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	24%	C 85% of the full rate E —
(2) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	21%	C 85% of the full rate E —
(3) Other ... ..	20%	—
<b>58.08 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:</b>		
(A) Knotted:		
(1) Containing silk or man-made fibres:		
(a) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	6d. [£0.0250] per sq. yd. or 23%, whichever is the greater	C 85% of the full rate E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>58.08 Tulle and other net fabrics, etc.—contd.</b>		
(A) Knotted—contd.		
(1) Containing silk etc.—contd.		
(b) Other ... ..	21%	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	21%	—
(B) Other:		
(1) Containing silk or man-made fibres:		
(a) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of silk, of man-made fibres, or of both together	21% or 1·2d. [£0·0050] per sq. yd., whichever is the greater	C 85% of the full rate E —
(b) Other ... ..	21%	C 17% E —
(2) Not containing silk or man-made fibres	21%	—
<b>58.09 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs:</b>		
(A) Containing silk or man-made fibres:		
(1) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of silk, of man-made fibres, or of both together	21% or 1·2d. [£0·0050] per sq. yd., whichever is the greater	C 85% of the full rate E —
(2) Other ... ..	21%	C 17% E —
(B) Not containing silk or man-made fibres	21%	—
<b>58.10 Embroidery, in the piece, in strips or in motifs:</b>		
(A) Containing silk or man-made fibres:		
(1) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of silk, of man-made fibres, or of both together	21% or 1·2d. [£0·0050] per sq. yd., whichever is the greater	C 85% of the full rate E —
(2) Other ... ..	21%	C 17% E —
(B) Not containing silk or man-made fibres	21%	—

## Chapter 59

*Wadding and Felt; Twine, Cordage, Ropes and Cables; Special Fabrics; Impregnated and Coated Fabrics; Textile Articles of a kind suitable for Industrial Use*

## Notes

1. For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.

2. Headings Nos. 59.08 and 59.12 are to be taken not to apply to fabrics in which the impregnation or coating is not apparent or is apparent only by reason of a resulting change of colour. Heading No. 59.12 is also to be taken not to apply to:

- (a) Fabrics painted with designs (other than theatrical scenery, studio back-cloths and the like);
- (b) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or
- (c) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.

3. In heading No. 59.11 "rubberised textile fabrics" means:

- (a) Textile fabrics impregnated, coated, covered or laminated with rubber:
  - (i) Weighing not more than  $1\frac{1}{2}$  kilogrammes per square metre; or
  - (ii) Weighing more than  $1\frac{1}{2}$  kilogrammes per square metre and containing more than 50 per cent. by weight of textile material;
- (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
- (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.

4. Heading No. 59.16 is to be taken not to apply to:

- (a) Transmission, conveyor or elevator belting of a thickness of less than 3 millimetres; or
- (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

5. Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI:

- (a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only:
  - (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;
  - (ii) Bolting cloth;
  - (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;
  - (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp or weft, or flat woven with multiple warp or weft;
  - (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;
  - (vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery;
  - (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;
- (b) Textile articles (other than those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>59.01 Wadding and articles of wadding; textile flock and dust and mill neps:</b>		
(A) Textile flock and dust:		
(1) Containing man-made fibres ...	4·2d. [£0·0175] per lb. of man-made fibres	C 85% of the full rate E —
(2) Not containing man-made fibres...	—	—
(B) Other:		
(1) Containing man-made fibres:		
(a) Containing more than 10 per cent. by weight of man-made fibres	16·5% plus 1·8d. [£0·0075] per lb. of man-made fibres	C 85% of the full rate E —
(b) Other ... ..	15·5%	C 85% of the full rate E —
(2) Not containing man-made fibres...	6%	—
<b>59.02 Felt and articles of felt, whether or not impregnated or coated:</b>		
(A) Felt, not made up:		
(1) Containing man-made fibres:		
(a) Containing more than 10 per cent. by weight of man-made fibres	18% plus 1·8d. [£0·0075] per lb. of man-made fibres	C 85% of the full rate E —
(b) Other ... ..	18%	C 85% of the full rate E —
(2) Not containing man-made fibres...	18%	—
(B) Articles of felt:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	22·5%	C 85% of the full rate E —
(2) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	21%	C 85% of the full rate E —
(3) Other ... ..	20%	—
<b>59.03 Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:</b>		
(A) Bonded fibre fabrics and similar bonded yarn fabrics, not made up:		
(1) Containing man-made fibres:		
(a) Containing more than 10 per cent. by weight of man-made fibres	18% plus 1·8d. [£0·0075] per lb. of man-made fibres	C 85% of the full rate E —
(b) Other ... ..	18%	C 85% of the full rate E —
(2) Not containing man-made fibres...	18%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>59.03 Bonded fibre fabrics etc.—contd.</b>		
(B) Articles of bonded fibre fabrics or of similar bonded yarn fabrics:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	22.5%	C 85% of the full rate E —
(2) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	21%	C 85% of the full rate E —
(3) Other ... ..	20%	—
<b>59.04 Twine, cordage, ropes and cables, plaited or not:</b>		
(A) Containing silk or man-made fibres:		
(1) Multiple, cabled or plaited:		
(a) Containing more than 50 per cent. by weight of silk, of man-made fibres, or of both together	22.5%	C 85% of the full rate E —
(b) Other ... ..	20%	C 85% of the full rate E —
(2) Other ... ..	16%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres:		
(1) Of paper yarn ... ..	12%	—
(2) Of cotton, flax, ramie or coir ...	10%	—
(3) Of true hemp:		
(a) If singles, not polished or glazed	7.5%	—
(b) Otherwise ... ..	15%	—
(4) Other ... ..	15%	—
<b>59.05 Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:</b>		
(A) Nets, including made up fishing nets:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	32.5%	C 85% of the full rate E —
(2) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	25%	C 85% of the full rate E —
(3) Other ... ..	20%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>59.05 Nets and netting made of twine, etc.—contd.</b>		
(B) Netting:		
(1) Containing silk or man-made fibres:		
(a) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	6d. [£0·0250] per sq. yd. or 22·5%, whichever is the greater	C 85% of the full rate E —
(b) Other ... ..	20%	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	20%	—
<b>59.06 Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	28%	C 85% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	25%	C 85% of the full rate E —
(C) Other ... ..	20%	—
<b>59.07 Textile fabrics coated with gum or amyloseous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:</b>		
(A) Containing silk or man-made fibres	18%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	18%	—
<b>59.08 Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials:</b>		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	18% plus 5·4d. [£0·0225] per lb. of silk plus 1·8d. [£0·0075] per lb. of man-made fibres	C 85% of the full rate E —
(2) Other ... ..	18%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	17·5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>59.09 Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil:</b>		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	18% plus 5·4d. [£0·0225] per lb. of silk plus 1·8d. [£0·0075] per lb. of man-made fibres	C 85% of the full rate E —
(2) Other ... ..	18%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	17·5%	—
<b>59.10 Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not</b>	11·5%	—
<b>59.11 Rubberised textile fabrics, other than rubberised knitted or crocheted goods:</b>		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	18% plus 5·4d. [£0·0225] per lb. of silk plus 1·8d. [£0·0075] per lb. of man-made fibres	C 85% of the full rate E —
(2) Other ... ..	18%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	18%	—
<b>59.12 Textile fabrics otherwise impregnated or coated; painted textile fabrics being theatrical scenery, studio back-cloths or the like:</b>		
(A) Fabrics:		
(1) Containing silk or man-made fibres:		
(a) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	18% plus 5·4d. [£0·0225] per lb. of silk plus 1·8d. [£0·0075] per lb. of man-made fibres	C 85% of the full rate E —
(b) Other ... ..	18%	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	18%	—
(B) Theatrical scenery, studio back-cloths or the like	18%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>59.13 Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads:</b>		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	18% plus 5·4d. [£0·0225] per lb. of silk plus 1·8d. [£0·0075] per lb. of man-made fibres	C 85% of the full rate E —
(2) Other ... ..	18%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	18%	E —
<b>59.14 Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles:</b>		
(A) Containing man-made fibres:		
(1) Containing more than 10 per cent. by weight of man-made fibres	19%	C 85% of the full rate E —
(2) Other ... ..	18%	C 85% of the full rate E —
(B) Not containing man-made fibres ...	17·5%	E —
<b>59.15 Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20·5%	C 85% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	19%	C 85% of the full rate E —
(C) Other ... ..	18%	E —
<b>59.16 Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20·5%	C 85% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	19%	C 85% of the full rate E —
(C) Other ... ..	14%	E —



<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>59.17 Textile products and textile articles, of a kind commonly used in machinery or plant:</b>		
(A) Bolting cloth, not treated or operated upon, containing no other fibre than silk	—	—
(B) Woven textile felts of a kind used in paper-making machinery, in the form of tubes or endless bands, whether woven as such or assembled by splicing, sewing or otherwise, or in the form of flat fabrics fitted with eyelets or other means of fastening, ready for assembly into tubes or endless bands by such fastening	7%	—
(C) Other textile fabrics; cords, braids and the like of a kind used as packing or lubricating materials:		
(1) Containing silk or man-made fibres:		
(a) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	18% plus 5·4d. [£0·0225] per lb. of silk plus 1·8d. [£0·0075] per lb. of man-made fibres	C 85% of the full rate E —
(b) Other ... ..	18%	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	18%	—
(D) Other:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	22·5%	C 85% of the full rate E —
(2) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	21%	C 85% of the full rate E —
(3) Other ... ..	20%	—

## Chapter 60

*Knitted and Crocheted Goods*

## Notes

1. This Chapter does not cover:
  - (a) Crochet lace of heading No. 58.09;
  - (b) Knitted or crocheted goods falling within Chapter 59;
  - (c) Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters or the like (heading No. 61.09);
  - (d) Old clothing or other articles falling within heading No. 63.01; or
  - (e) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
2. Headings Nos. 60.02 to 60.06 are to be taken to apply to:
  - (a) Articles of the kinds described therein (finished or unfinished, complete or incomplete) and parts thereof, knitted or crocheted directly to shape or made up from knitted or crocheted fabric; and
  - (b) Knitted or crocheted fabric shaped for making the goods referred to in (a) above.
3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.
4. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.
5. For the purposes of this Chapter:
  - (a) "Elastic" means consisting of textile materials combined with rubber threads; and
  - (b) "Rubberised" means impregnated, coated or covered with rubber, or made with textile thread coated or impregnated with rubber.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>60.01 Knitted or crocheted fabric, not elastic nor rubberised:</b>		
(A) Net of a kind used in articles of apparel, furnishings or the like, and fabric resembling lace:		
(1) Containing silk or man-made fibres:		
(a) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of silk, of man-made fibres, or of both together	21% or 1·2d. [£0·0050] per sq. yd., whichever is the greater	C 85% of the full rate E —
(b) Other ... ..	21%	C 17% E —
(2) Not containing silk or man-made fibres	21%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>60.01 Knitted or crocheted fabric, etc.—<i>contd.</i></b>		
(B) Other fabric:		
(1) Containing silk or man-made fibres:		
(a) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of silk, of man-made fibres, or of both together	17.5% plus 1.2d. [£0.0050] per lb. of silk and of man-made fibres, or 4.8d. [£0.0200] per sq. yd., whichever is the greater	C 85% of the full rate E —
(b) Exceeding 30 centimetres in width and containing more than 50 per cent. but not more than 75 per cent. by weight of silk, of man-made fibres, or of both together	17.5% plus 1.8d. [£0.0075] per lb. of silk and of man-made fibres, or 4.8d. [£0.0200] per sq. yd., whichever is the greater	C 85% of the full rate E —
(c) Other ... ..	17.5% plus 1.8d. [£0.0075] per lb. of silk and of man-made fibres	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	17.5%	—
<b>60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	5s. 6d. [£0.2750] per lb. or 26.5%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	2s. 6d. [£0.1250] per lb. or 26%, whichever is the greater	C 2s. 3d. [£0.1125] per lb. or 20%, whichever is the greater E —
(2) Other ... ..	2s. 6d. [£0.1250] per lb. or 22.5%, whichever is the greater	C 2s. 3d. [£0.1125] per lb. or 20%, whichever is the greater E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>60.02 Gloves, mittens and mitts, etc.—contd.</b>		
(C) Other:		
(1) Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	26%	—
(2) Other ... ..	20%	—
<b>60.03 Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Where no component is silk and all the man-made fibres are of regenerated cellulose or cellulose acetate	6s. [£0·3000] per dozen pairs or 25%, whichever is the greater	C 90% of the full rate E —
(2) Other ... ..	6s. 6d. [£0·3250] per dozen pairs or 26·5%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20·5%	C 18% E —
(C) Other ... ..	20%	—
<b>60.04 Under garments, knitted or crocheted, not elastic nor rubberised:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing more than 5 per cent. by weight of silk	7s. [£0·3500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —
(2) Other ... ..	5s. 6d. [£0·2750] per lb. or 21%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20·5%	C 18% E —
(C) Other:		
(1) Containing embroidery, net, lace or material resembling lace	20·5%	—
(2) Other ... ..	20%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>60.05 Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Articles of apparel:		
(a) Containing more than 5 per cent. by weight of silk:		
(i) Dresses ... ..	7s. 6d. [£0·3750] per lb. or 22%, whichever is the greater	C 90% of the full rate E —
(ii) Other ... ..	7s. [£0·3500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —
(b) Other:		
(i) Dresses containing embroidery, net, lace, or material resembling lace, or trimmed with furskin, feathers, artificial flowers, foliage or fruit	5s. 6d. [£0·2750] per lb. or 21·5%, whichever is the greater	C 90% of the full rate E —
(ii) Other ... ..	5s. 6d. [£0·2750] per lb. or 21%, whichever is the greater	C 90% of the full rate E —
(2) Bed linen, table linen, curtains and other furnishing articles	1s. [£0·0500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —
(3) Other ... ..	22·5%	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20% by weight of silk, of man-made fibres, or of both together:		
(1) Articles of apparel:		
(a) Articles trimmed with furskin or artificial flowers, foliage or fruit	22%	C 18% E —
(b) Other ... ..	20·5%	C 18% E —
(2) Other ... ..	21%	C 18·5% E —
(C) Other:		
(1) Articles trimmed with furskin or artificial flowers, foliage or fruit	22%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>60.05 Outer garments and other articles, etc.— contd.</b>		
(C) Other:— <i>contd.</i>		
(2) Other:		
(a) Articles of apparel, bed linen, table linen, curtains and other furnishing articles, containing embroidery, net, lace or material resembling lace, or trimmed with feathers	20·5%	—
(b) Other ... ..	20%	—
<b>60.06 Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):</b>		
(A) Fabric:		
(1) Containing silk or man-made fibres	18%	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	17·5%	—
(B) Made-up articles:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20·5%	C 85% of the full rate E —
(2) Other ... ..	20%	—

## Chapter 61

*Articles of Apparel and Clothing Accessories of Textile Fabric,  
Other Than Knitted or Crocheted Goods*

## Notes

1. The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.

2. The headings of this Chapter do not cover:

- (a) Old clothing or other articles falling within heading No. 63.01; or  
(b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

3. For the purposes of headings Nos. 61.01 to 61.04:

- (a) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be;  
(b) The expression "infants' garments" is to be taken to apply to:  
(i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and  
(ii) Babies' napkins.

4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 centimetres are to be classified as handkerchiefs (heading No. 61.05).

Handkerchiefs of which any side exceeds 60 centimetres are to be classified in heading No. 61.06.

5. The headings of this Chapter are to be taken to apply also to unfinished or incomplete articles of the kinds described therein and to shaped textile fabric for making such articles including knitted or crocheted fabric shaped for making articles classified in heading No. 61.09.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>61.01 Men's and boys' outer garments:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing more than 5 per cent. by weight of silk	7s. [£0·3500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —
(2) Other ... ..	5s. 6d. [£0·2750] per lb. or 21%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20·5%	C 18% E —
(C) Other ... ..	20%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>61.02 Women's, girls' and infants' outer garments:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing more than 5 per cent. by weight of silk:		
(a) Dresses ... ..	7s. 6d. [£0·3750] per lb. or 22%, whichever is the greater	C 90% of the full rate E —
(b) Other ... ..	7s. [£0·3500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —
(2) Other:		
(a) Dresses containing embroidery, net, lace or material resembling lace, or trimmed with furskin, feathers, artificial flowers, foliage or fruit	5s. 6d. [£0·2750] per lb. or 21·5%, whichever is the greater	C 90% of the full rate E —
(b) Other ... ..	5s. 6d. [£0·2750] per lb. or 21%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Garments trimmed with furskin or artificial flowers, foliage or fruit	22%	C 18% E —
(2) Other ... ..	20·5%	C 18% E —
(C) Other:		
(1) Garments trimmed with furskin or artificial flowers, foliage or fruit	22%	—
(2) Garments, not comprised in sub-heading (1) above, containing embroidery, net, lace or material resembling lace, or trimmed with feathers	21%	—
(3) Other ... ..	20%	—
<b>61.03 Men's and boys' under garments, including collars, shirt fronts and cuffs:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing more than 5 per cent. by weight of silk	7s. [£0·3500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>61.03 Men's and boys' under garments, etc.— contd.</b>		
(A) Containing more than 20 per cent., etc.— <i>contd.</i>		
(2) Other ... ..	5s. 6d. [£0·2750] per lb. or 21%, whichever is the greater 20·5%	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together		C 18% E —
(C) Other ... ..	20%	—
<b>61.04 Women's, girls' and infants' under gar- ments:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing more than 5 per cent. by weight of silk	7s. [£0·3500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —
(2) Other ... ..	5s. 6d. [£0·2750] per lb. or 21%, whichever is the greater 20·5%	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together		C 18% E —
(C) Other:		
(1) Containing embroidery, net, lace or material resembling lace	21%	—
(2) Other ... ..	20%	—
<b>61.05 Handkerchiefs:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing more than 5 per cent. by weight of silk	7s. [£0·3500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —
(2) Other ... ..	5s. 6d. [£0·2750] per lb. or 21%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing more than 5 per cent. by weight of silk	3s. [£0·1500] per lb. or 20·5%, whichever is the greater	C 2s. 6d. [£0·1250] per lb. or 18%, whichever is the greater E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>61.05 Handkerchiefs—contd.</b>		
(B) Containing more than 5 per cent. etc.—contd.		
(2) Other ... ..	2s. 6d. [£0·1250] per lb. or 20·5%, whichever is the greater	C 2s. 2·4d. [£0·1100] per lb. or 18%, whichever is the greater E —
(C) Other:		
(1) Containing embroidery, net, lace or material resembling lace	1s. 6d. [£0·0750] per lb. or 21%, whichever is the greater	—
(2) Other ... ..	1s. 6d. [£0·0750] per lb. or 20%, whichever is the greater	—
<b>61.06 Shawls, scarves, mufflers, mantillas, veils and the like:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing more than 5 per cent. by weight of silk	7s. [£0·3500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —
(2) Other ... ..	5s. 6d. [£0·2750] per lb. or 21%, whichever is the greater 20·5%	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together		C 18% E —
(C) Other ... ..	20%	—
<b>61.07 Ties, bow ties and cravats:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing more than 5 per cent. by weight of silk	7s. [£0·3500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —
(2) Other ... ..	5s. 6d. [£0·2750] per lb. or 21%, whichever is the greater	C 90% of the full rate E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>61.07 Ties, bow ties and cravats—contd.</b>		
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20·5%	C 18% E —
(C) Other ... ..	20%	—
<b>61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing more than 5 per cent. by weight of silk	7s. [£0·3500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —
(2) Other ... ..	5s. 6d. [£0·2750] per lb. or 21%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20·5%	C 18% E —
(C) Other ... ..	20%	—
<b>61.09 Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing more than 5 per cent. by weight of silk	7s. [£0·3500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —
(2) Other ... ..	5s. 6d. [£0·2750] per lb. or 21%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20·5%	C 18% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>61.09 Corsets, etc.—<i>contd.</i></b>		
(C) Other:		
(1) Containing embroidery, net, lace or material resembling lace	21%	—
(2) Other:		
(a) Corsets and similar body-supporting under garments and brassières	15%	—
(b) Other ... ..	20%	—
<b>61.10 Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	5s. 6d. [£0·2750] per lb. or 26·5%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	2s. 6d. [£0·1250] per lb. or 26%, whichever is the greater	C 2s. 3d. [£0·1125] per lb. or 20%, whichever is the greater E —
(2) Other ... ..	2s. 6d. [£0·1250] per lb. or 22·5%, whichever is the greater	C 2s. 3d. [£0·1125] per lb. or 20%, whichever is the greater E —
(C) Other:		
(1) Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	26%	—
(2) Other ... ..	20%	—
<b>61.11 Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing more than 5 per cent. by weight of silk	7s. [£0·3500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>61.11 Made up accessories, etc.—contd.</b>		
(A) Containing more than 20 per cent., etc.—contd.		
(2) Other ... ..	5s. 6d. [£0.2750] per lb. or 21%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20.5%	C 18% E —
(C) Other ... ..	20%	—

## Chapter 62

*Other Made Up Textile Articles*

## Notes

1. The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre fabric) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.

2. The headings of this Chapter do not cover:

(a) Goods falling within Chapter 58, 59 or 61; or

(b) Old clothing or other articles falling within heading No. 63.01.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>62.01 Travelling rugs and blankets:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	22.5%	C 19% E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	21%	C 17.5% E —
(C) Other ... ..	20%	—
<b>62.02 Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	1s. [£0.0500] per lb. or 22.5%, whichever is the greater	C 85% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	21%	C 18% E —
(C) Other:		
(1) Containing embroidery, net, lace or material resembling lace	21%	—
(2) Other:		
(a) Bedspreads, quilts, sheets, pillow cases, bolster cases, mattress cases, and face, hand and bath towels, wholly of cotton	17.5%	—
(b) Other ... ..	20%	—
<b>62.03 Sacks and bags, of a kind used for the packing of goods:</b>		
(A) Used sacks and bags containing 85 per cent. or more by weight of jute	—	—
(B) Other:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	26.5%	C 85% of the full rate E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>62.03 Sacks, etc.—contd.</b>		
(B) Other— <i>contd.</i>		
(2) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	25%	C 85% of the full rate E —
(3) Other:		
(a) Of a weight not less than 4 oz. and not more than 5 oz., measuring not less than 28 inches by 14 inches and not more than 30 inches by 15½ inches, made wholly of woven cotton fabric and indelibly marked with a trade mark covering an area of not less than 80 square inches	17·5%	—
(b) Other ... ..	20%	—
<b>62.04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	22·5%	C 85% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 85% of the full rate E —
(C) Other:		
(1) Tent roofs, each of a weight of not less than two tons	—	—
(2) Other ... ..	20%	—
<b>62.05 Other made up textile articles (including dress patterns):</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Articles of apparel and dress patterns:		
(a) Containing more than 5 per cent. by weight of silk	3s. [£0·1500] per lb. or 22·5%, whichever is the greater	C 90% of the full rate E —
(b) Other ... ..	1s. 6d. [£0·0750] per lb. or 21%, whichever is the greater	C 90% of the full rate E —
(2) Other ... ..	22·5%	C 90% of the full rate E —

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>62.05 Other made up textile articles, etc.—<i>contd.</i></b>		
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Articles of apparel and dress patterns	20·5%	C 90% of the full rate E —
(2) Other ... ..	21%	C 90% of the full rate E —
(C) Other ... ..	20%	E —



## Chapter 63

*Old Clothing and Other Textile Articles; Rags*

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>63.01</b> Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	The rates applicable to the goods when new	C { The rates applicable to the goods when new E }
<b>63.02</b> Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables: (A) Containing more than 55 per cent. by weight of man-made fibres	12%	C 85% of the full rate E —
(B) Other ... ..	—	—

## SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS

## Chapter 64

*Footwear, Gaiters and the like; Parts of such Articles*

## Notes

1. This Chapter does not cover:

- (a) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre fabric) (heading No. 62.05);
- (b) Old footwear falling within heading No. 63.01;
- (c) Articles of asbestos (heading No. 68.13);
- (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or
- (e) Toys and skating boots with skates attached (Chapter 97).

2. For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.

3. For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>64.01 Footwear with outer soles and uppers of rubber or artificial plastic material:</b>		
(A) If made to cover the ankle:		
(1) Of a length (front of sole to heel tip) exceeding 11 inches	4s. [£0·2000] per pair	—
(2) Other ... ..	1s. 6d. [£0·0750] per pair	—
(B) If not made to cover the ankle:		
(1) Of a length (front of sole to heel tip) exceeding 9½ inches	1s. [£0·0500] per pair	—
(2) Other ... ..	9·6d. [£0·0400] per pair	—
<b>64.02 Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:</b>		
(A) With outer soles of rubber or artificial plastic material and uppers of material other than leather:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	12%	C 11% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>64.02 Footwear with outer soles of leather, etc.—contd.</b>		
(A) With outer soles of rubber etc.—contd.		
(2) Other:		
(a) If made to cover the ankle:		
(i) Of a length (front of sole to heel tip) exceeding 11 inches	4s. [£0·2000] per pair	—
(ii) Other ... ..	1s. 6d. [£0·0750] per pair	—
(b) If not made to cover the ankle:		
(i) Of a length (front of sole to heel tip) exceeding 9½ inches	1s. [£0·0500] per pair	—
(ii) Other ... ..	9·6d. [£0·0400] per pair	—
(B) Other:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together:		
(a) Women's ... ..	1s. 9·6d. [£0·0900] per pair or 12·5%, whichever is the greater	C E 11% —
(b) Other ... ..	12%	C E 11% —
(2) Other:		
(a) Women's ... ..	1s. 9·6d. [£0·0900] per pair or 6%, whichever is the greater	—
(b) Men's ... ..	9%	—
(c) Other ... ..	12%	—
<b>64.03 Footwear with outer soles of wood or cork:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Women's ... ..	1s. 9·6d. [£0·0900] per pair or 12·5%, whichever is the greater	C E 11% —
(2) Other ... ..	12%	C E 11% —
(B) Other:		
(1) Women's ... ..	1s. 9·6d. [£0·0900] per pair or 6%, whichever is the greater	—
(2) Men's ... ..	9%	—
(3) Other ... ..	12%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>64.04 Footwear with outer soles of other materials:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Women's ... ..	1s. 9·6d. [£0·0900] per pair or 12·5%, whichever is the greater	C 11% E —
(2) Other ... ..	12%	C 11% E —
(B) Other:		
(1) Women's ... ..	1s. 9·6d. [£0·0900] per pair or 6%, whichever is the greater	—
(2) Men's ... ..	9%	—
(3) Other ... ..	12%	—
<b>64.05 Parts of footwear, removable in-soles, hose protectors and heel cushions of any material except metal:</b>		
(A) Boot and shoe uppers, mounted on dummy lasts of wood or unmounted, and, in either case, perforated in at least two prominent places by the letters "S.P." so as to render them unsuitable for use as boot or shoe parts	—	—
(B) Other:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	12%	C 11% E —
(2) Other ... ..	12%	—
<b>64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof</b>	20%	—

## Chapter 65

*Headgear and Parts thereof*

## Notes

1. This Chapter does not cover:

- (a) Old headgear falling within heading No. 63.01;  
 (b) Hair nets of human hair (heading No. 67.04);  
 (c) Asbestos headgear (heading No. 68.13); or  
 (d) Dolls' hats or other toy hats, or carnival articles of Chapter 97.

2. Heading No. 65.02 is to be taken not to apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips).

3. For the purposes of headings Nos. 65.03 to 65.06, the expression "headgear" is to be taken to include hoods and hat-shapes not falling within headings Nos. 65.01 and 65.02.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>65.01 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt:</b>		
(A) Hat-forms and cone-shaped hat bodies:		
(1) Containing silk or man-made fibres	17.5%	C 15% E —
(2) Not containing silk or man-made fibres	15%	—
(B) Hat bodies (other than cone-shaped) and hoods:		
(1) Containing silk or man-made fibres	19%	C 11% E —
(2) Not containing silk or man-made fibres	19%	—
(C) Plateaux and manchons (including slit manchons):		
(1) Containing silk or man-made fibres	18%	C 11% E —
(2) Not containing silk or man-made fibres	18%	—
<b>65.02 Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims:</b>		
(A) Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02):		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	18.5%	C 85% of the full rate E —
(2) Other ... ..	17.5%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres:		
(1) Wholly of unspun buntal fibre ...	6%	—
(2) Other ... ..	9%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>65.03 Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	22.5%	C 20.5% E —
(2) Other ... ..	20.5%	C 14% E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	21%	C 18% E —
(2) Other ... ..	19%	C 12% E —
(C) Other:		
(1) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	21%	—
(2) Other ... ..	19%	—
<b>65.04 Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together:		
(1) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	22.5%	C 20.5% E —
(2) Other ... ..	20.5%	C 85% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together:		
(1) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	21%	C 18% E —
(2) Other ... ..	18.5%	C 85% of the full rate E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>65.04 Hats and other headgear, plaited, etc.</b> <i>—contd.</i>		
(C) Other:		
(1) Wholly of unspun buntal fibre, not lined, trimmed or decorated in any manner	6%	—
(2) Other:		
(a) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	21%	—
(b) Other ... ..	9%	—
<b>65.05 Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	22.5%	C 20.5% E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	21%	C 18% E —
(C) Other ... ..	21%	—
<b>65.06 Other headgear, whether or not lined or trimmed:</b>		
(A) Bathing caps of rubber ... ..	12%	—
(B) Headgear of furskin ... ..	22%	—
(C) Other headgear ... ..	21%	—
<b>65.07 Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear</b>	18%	—

## Chapter 66

*Umbrellas, Sunshades, Walking-sticks, Whips, Riding-crops and parts thereof*

## Notes

1. This Chapter does not cover:

- (a) Measure walking-sticks or the like (heading No. 90.16);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).

2. Heading No. 66.03 is to be taken not to apply to parts, trimmings or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>66.01 Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas):</b>		
(A) With covers or cases containing silk or man-made fibres	24%	C 20·5% E —
(B) Other ... ..	20%	—
<b>66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like</b>	12%	—
<b>66.03 Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02:</b>		
(A) Whip centres of leather ... ..	10%	—
(B) Other ... ..	12%	—



## Chapter 67

*Prepared Feathers and Down and Articles made of Feathers or of Down;  
Artificial Flowers; Articles of Human Hair; Fans*

## Notes

1. This Chapter does not cover:

- (a) Straining cloth of human hair (heading No. 59.17);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear (Chapter 65);
- (e) Feather dusters (heading No. 96.04), powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06); or
- (f) Toys, sports requisites or carnival articles (Chapter 97).

2. Heading No. 67.01 is to be taken not to apply to:

- (a) Goods (for example, bedding) in which feathers or down constitute only filling or padding;
- (b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding;
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02; or
- (d) Fans (heading No. 67.05).

3. Heading No. 67.02 is to be taken not to apply to:

- (a) Articles of glass (Chapter 70);
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods or to articles made of such artificial flowers, foliage or fruit.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>67.01</b> Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes):		
(A) Down; skins and pieces thereof, with their down	10%	—
(B) Other ... ..	12%	—
<b>67.02</b> Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit:		
(A) Containing more than 25 per cent. by weight of silk, of man-made fibres, or of both together	25%	C 21% E —
(B) Other ... ..	15%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>67.03 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like</b>	6%	—
<b>67.04 Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)</b>	12%	—
<b>67.05 Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material</b>	12%	—

## SECTION XIII

## ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

## Chapter 68

*Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of Similar Materials*

## Notes

1. This Chapter does not cover:

- (a) Goods falling within Chapter 25;
- (b) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
- (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric);
- (d) Articles falling within Chapter 71;
- (e) Tools or parts of tools, falling within Chapter 82;
- (f) Lithographic stones of heading No. 84.34;
- (g) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
- (h) Dental burrs (heading No. 90.17);
- (i) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Articles falling within heading No. 95.07;
- (l) Toys, games or sports requisites (Chapter 97);
- (m) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example, drawing slates); or
- (n) Works of art, collectors' pieces or antiques (Chapter 99).

2. In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings Nos. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it is, however, to be taken not to apply to slate.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>68.01 Road and paving setts, curbs and flagstones, of natural stone (except slate):</b>		
(A) Granite flagstones ... ..	26%	—
(B) Other ... ..	10%	—
<b>68.02 Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69:</b>		
(A) Granite, and articles thereof:		
(1) Blocks in the form of rough cylinders, not less than 18 feet in length and not less than 28 inches in diameter, not further worked than scabbled	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>68.02 Worked monumental or building stone etc.—<i>contd.</i></b>		
(A) Granite, and articles thereof— <i>contd.</i>		
(2) Planed, or sawn and planed, on one or two sides only, but not further worked	15%	—
(3) Vases, inkstands (with or without trays or penholders), pen or pencil racks, stands and trays, blotters and letter openers, and bureau sets consisting of two or more of the foregoing articles	12%	—
(4) Other ... ..	26%	—
(B) Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more, and articles thereof:		
(1) Tiles of which no side exceeds 2 feet in length; mosaic cubes	10%	—
(2) Other:		
(a) Sawn but not otherwise worked (apart from being roughly split or roughly squared)	6%	—
(b) Other ... ..	15%	—
(C) Other ... ..	7.5%	—
<b>68.03 Worked slate and articles of slate, including articles of agglomerated slate</b>	5%	—
<b>68.04 Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery</b>	7%	—
<b>68.05 Hand polishing stones, whetstones, oil stones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery</b>	8%	—
<b>68.06 Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up</b>	8%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>68.07</b> Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13, or in Chapter 69	6%	—
<b>68.08</b> Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch):		
(A) Pipes, couplings and pipe-fittings containing not less than 20 per cent. by weight of vegetable fibre and not less than 50 per cent. by weight of the asphalt or similar material	12%	—
(B) Other ... ..	6%	—
<b>68.09</b> Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	12%	—
<b>68.10</b> Articles of plastering material ... ..	6%	—
<b>68.11</b> Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	6%	—
<b>68.12</b> Articles of asbestos-cement, of cellulose fibre-cement or the like	8.5%	—
<b>68.13</b> Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures of, or with a basis of, asbestos and magnesium carbonate, and articles of such mixtures:		
(A) Clothing and parts thereof ... ..	12%	—
(B) Other ... ..	8%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>68.14</b> Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials:		
(A) Unmounted linings suitable for brakes, clutches and other parts of motor vehicles	14%	C 9.5% E —
(B) Other ... ..	9%	—
<b>68.15</b> Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	10%	—
<b>68.16</b> Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	6%	—

## Chapter 69

*Ceramic Products*

## Notes

1. The headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.

2. This Chapter does not cover:

- (a) Goods falling within Chapter 71 (for example, imitation jewellery);
- (b) Cermets falling within heading No. 81.04;
- (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
- (d) Artificial teeth (heading No. 90.19);
- (e) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (f) Toys, games or sports requisites (Chapter 97);
- (g) Smoking pipes, buttons or other articles falling within Chapter 98; or
- (h) Original statuary, collectors' pieces or antiques (Chapter 99).

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<i>I. Heat-insulating and refractory goods</i>		
<b>69.01</b> Heat-insulating bricks, blocks, tiles and other heat-insulating goods of infusorial earths, of kieselguhr, of siliceous fossil meal or of similar siliceous earths:		
(A) Bricks and blocks ... ..	4%	—
(B) Other ... ..	12%	—
<b>69.02</b> Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	6%	—
<b>69.03</b> Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01:		
(A) Laboratory wares ... ..	20%	—
(B) Other ... ..	6%	—
<i>II. Other ceramic products</i>		
<b>69.04</b> Building bricks (including flooring blocks, support or filler tiles and the like)	6%	—
<b>69.05</b> Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments:		
(A) Roofing tiles ... ..	7%	—
(B) Other ... ..	12%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>69.06 Piping, conduits and guttering (including angles, bends and similar fittings)</b>	12%	—
<b>69.07 Unglazed setts, flags and paving, hearth and wall tiles</b>	9%	—
<b>69.08 Glazed setts, flags and paving, hearth and wall tiles:</b>		
<b>(A) Flat, rectangular, not figured or embossed:</b>		
(1) All-white ... ..	2s. 3d. [£0·1125] per sq. yd.	—
(2) Other ... ..	2s. 4·8d. [£0·1200] per sq. yd. or 15%, whichever is the greater	—
<b>(B) Other ... ..</b>	2s. 3d. [£0·1125] per sq. yd. or 18%, whichever is the greater	—
<b>69.09 Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:</b>		
(A) Laboratory wares ... ..	20%	—
(B) Other ... ..	12%	—
<b>69.10 Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures</b>	15%	—
<b>69.11 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian):</b>		
(A) Articles designed for fixing to or setting in the wall	15%	—
(B) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'oeuvre sets, tea sets and coffee sets, and articles designed as parts of such sets	15s. [£0·7500] per cwt.	—
(C) Washstand utensils and chamber pots	15s. [£0·7500] per cwt.	—
(D) Other ... ..	£4 10s. [£4·5000] per cwt.	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>69.12 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:</b>		
(A) Fireproof non-vitrified earthenware cooking utensils	16.5%	—
(B) Articles designed for fixing to or setting in the wall	15%	—
(C) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'oeuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils, not comprised in subheading (A) above, and kitchen ware	15s. [£0.7500] per cwt.	—
(D) Washstand utensils and chamber pots	15s. [£0.7500] per cwt.	—
(E) Other ... ..	£4 10s. [£4.5000] per cwt.	—
<b>69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture:</b>		
(A) Statuettes and other ornaments ...	£4 10s. [£4.5000] per cwt.	—
(B) Other ... ..	12%	—
<b>69.14 Other articles</b> ... ..	12%	—

## Chapter 70

*Glass and Glassware*

## Notes

1. This Chapter does not cover:

- (a) Ceramic enamels (heading No. 32.08);
- (b) Goods falling within Chapter 71 (for example, imitation jewellery);
- (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
- (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;
- (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97); or
- (f) Buttons, fitted vacuum flasks, complete scent or similar sprays or other articles falling within Chapter 98.

2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.

3. For the purposes of this Schedule, the expression "glass" is to be taken to extend to fused quartz and fused silica.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>70.01</b> Waste glass (cullet); glass in the mass (excluding optical glass)	6%	—
<b>70.02</b> Glass of the variety known as "enamel" glass, in the mass, rods and tubes	12%	—
<b>70.03</b> Glass in balls, rods and tubes, unworked (not being optical glass):		
(A) Balls ... ..	6%	—
(B) Tubing of fused silica or fused quartz, of a kind suitable for use for scientific purposes	18.5%	—
(C) Other ... ..	16%	—
<b>70.04</b> Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	9% }	—
<b>70.05</b> Unworked drawn or blown glass (including flashed glass), in rectangles	9%	—
<b>70.06</b> Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked	9%	—
<b>70.07</b> Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like	9%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>70.08 Safety glass consisting of toughened or laminated glass, shaped or not:</b>		
(A) In sizes and shapes ready for incorporation in motor vehicles	12%	C 8.5% E —
(B) Other	11.5%	—
<b>70.09 Glass mirrors (including rear-view mirrors), unframed, framed or backed:</b>		
(A) Suitable for motor vehicles ... ..	18%	C 12% E —
(B) Other ... ..	12%	—
<b>70.10 Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass</b>	14%	—
<b>70.11 Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:</b>		
(A) For filament lamps ... ..	6%	—
(B) For mercury arc rectifiers of the mercury pool cathode type	6%	—
(C) Other ... ..	15%	—
<b>70.12 Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor</b>	18%	—
<b>70.13 Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:</b>		
(A) Powder bowls or boxes ... ..	16%	—
(B) Stemmed drinking vessels ... ..	16%	—
(C) Other ... ..	17%	—
<b>70.14 Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:</b>		
(A) Optical elements:		
(1) Pressed or moulded lenses (except dioptric lenses) and prisms and pressed or moulded blanks of lenses or prisms, unmounted	20%	—
(2) Other ... ..	24%	—
(B) Miners' lamp glasses ... ..	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>70.14 Illuminating glassware etc.—contd.</b>		
(C) Oil lamp chimneys of which the top orifice is not larger than the bottom orifice and the height is not less than twice the maximum diameter	10%	—
(D) Other ... ..	11%	—
<b>70.15 Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like:</b>		
(A) Clock and watch glasses ... ..	20%	C 13% E —
(B) Other ... ..	6%	—
<b>70.16 Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms</b>	6%	—
<b>70.17 Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:</b>		
(A) Laboratory glassware; glass ampoules	20%	—
(B) Other ... ..	18.5%	—
<b>70.18 Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses:</b>		
(A) Optical glass and elements of optical glass, other than optically worked elements	24%	—
(B) Blanks for corrective spectacle lenses:		
(1) Of optical glass ... ..	24%	—
(2) Other ... ..	20%	—
<b>70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):</b>		

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>70.19 Glass beads etc.—contd.</b>		
(A) Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares:		
(1) Not mounted, set or strung, but including ungraded goods temporarily strung for convenience of transport	—	—
(2) Other ... ..	15%	—
(B) Articles of glassware made from the goods within subheading (A) above:		
(1) Bead trimmings ... ..	9%	—
(2) Other ... ..	15%	—
(C) Ornaments and other fancy articles of lamp-worked glass	15%	—
(D) Other ... ..	6%	—
<b>70.20 Glass fibre (including wool), yarns, fabrics, and articles made therefrom</b>	10%	—
<b>70.21 Other articles of glass:</b>		
(A) Glass gobs, being measured quantities of glass, in the form of discs, for the manufacture of pressed or moulded blanks for lenses	10%	—
(B) Face plates, cones or necks, being parts of glass envelopes for cathode ray tubes	15%	—
(C) Other ... ..	12%	—

## SECTION XIV

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS,  
AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

## Chapter 71

*Pearls, Precious and Semi-Precious Stones, Precious Metals,  
Rolled Precious Metals, and Articles thereof; Imitation Jewellery*

## Notes

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:

(a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) Of precious metal or of rolled precious metal,  
are to be classified within this Chapter and not within any other Chapter.

2. (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

(b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).

3. This Chapter does not cover:

(a) Amalgams of precious metal, and colloidal precious metal (heading No. 28.49);

(b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;

(c) Goods falling in Chapter 32 (for example, lustres);

(d) Handbags and other articles falling within heading No. 42.02 or 42.03;

(e) Goods of heading No. 43.03 or 43.04;

(f) Goods falling within Section XI (textiles and textile articles);

(g) Footwear (Chapter 64) and headgear (Chapter 65);

(h) Umbrellas, walking-sticks and other articles falling within Chapter 66;

(i) Fans and hand screens of heading No. 67.05;

(k) Coin (Chapter 72 or 99);

(l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);

(m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments);

(n) Arms or parts thereof (Chapter 93);

(o) Articles covered by Note 2 to Chapter 97;

(p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12; or

(q) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding 100 years (heading No. 99.06), other than pearls or precious or semi-precious stones.

4. (a) The expression "pearls" is to be taken to include cultured pearls.

(b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.

(c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.

5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2 per cent., by weight, of the alloy.

Alloys of precious metal are to be classified according to the following rules:

- (a) An alloy containing 2 per cent. or more, by weight, of platinum is to be treated only as an alloy of platinum.
- (b) An alloy containing 2 per cent. or more, by weight, of gold but no platinum, or less than 2 per cent., by weight, of platinum, is to be treated only as an alloy of gold.
- (c) Other alloys containing 2 per cent. or more, by weight, of silver are to be treated as alloys of silver.

For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.

6. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.

7. The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.

8. In this Chapter the expression "articles of jewellery" means:

- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above, not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:

- (a) Wholly or partly of base metal, whether or not plated with precious metal; or
- (b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly, or of paint, varnish, pearl essence or similar coating materials.

However, heading No. 71.16 does not cover buttons, studs or cuff-links (heading No. 98.01), dress combs or hair slides (heading No. 98.12) or buckles, buckle clasps or clasps.

11. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<i>I. Pearls and precious and semi-precious stones</i>		
<b>71.01 Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)</b>	—	—
<b>71.02 Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):</b>		
(A) Diamonds drilled so as to be adapted for use in wire-drawing dies	12%	—
(B) Piezo-electric quartz in the form of plates, bars or rods	6%	—
(C) Other ... ..	—	—
<b>71.03 Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):</b>		
(A) Piezo-electric quartz in the form of plates, bars or rods	6%	—
(B) Other ... ..	—	—
<b>71.04 Dust and powder of natural or synthetic precious or semi-precious stones</b>	—	—
<i>II. Precious metals and rolled precious metals, unwrought, unworked or semi-manufactured</i>		
<b>71.05 Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:</b>		
(A) Silver bullion ... ..	—	—
(B) Other ... ..	5%	—
<b>71.06 Rolled silver, unworked or semi-manufactured</b>	6%	—
<b>71.07 Gold, including platinum-plated gold, unwrought or semi-manufactured:</b>		
(A) Gold bullion ... ..	—	—
(B) Other ... ..	6%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>71.08</b> Rolled gold on base metal or silver, unworked or semi-manufactured	6%	—
<b>71.09</b> Platinum and other metals of the platinum group, unwrought or semi-manufactured:		
(A) Platinum in grain, ingot, bar or powder; platinum sponge	—	—
(B) Other ... ..	6%	—
<b>71.10</b> Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	5%	—
<b>71.11</b> Waste and scrap (including goldsmiths', silversmiths' and jewellers' sweepings, residues and lemls) of precious metal, fit only for the recovery of metal or for use in the manufacture of chemicals	—	—
<i>III. Jewellery, goldsmiths' and silversmiths' wares and other articles</i>		
<b>71.12</b> Articles of jewellery and parts thereof, of precious metal or rolled precious metal	14%	—
<b>71.13</b> Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12:		
(A) Articles of rolled precious metal on a base of non-precious metal	12%	—
(B) Other:		
(1) Powder bowls, powder boxes and powder puffs, and parts thereof	16%	—
(2) Knives, forks and spoons and similar tableware	17%	—
(3) Manicure sets, manicure appliances, and parts thereof ... ..	17%	—
(4) Other ... ..	18%	—
<b>71.14</b> Other articles of precious metal or rolled precious metal	12%	—
<b>71.15</b> Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):		
(A) Diamond-set used or defective drill bits, reaming shells and other articles, being parts of tools, fit only for recovery of the diamonds set therein	—	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>71.15 Articles consisting of, or incorporating, pearls, etc.—<i>contd.</i></b>		
(B) Machinery and instrument parts made wholly of precious or semi-precious stones:		
(1) Bearings and parts of bearings prepared for mounting and setting, wholly of natural stones	—	—
(2) Other ... ..	7.5%	—
(C) Other:		
(1) Made wholly or partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones; made partly of ivory, tortoise-shell, mother of pearl, amber or coral	16%	—
(2) Other	14%	—
<b>71.16 Imitation jewellery ... ..</b>	15%	—

## Chapter 72

*Coin*

**Note** This Chapter does not cover collectors' pieces (heading No. 99.05)

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>72.01</b> Coin ... ..	—	—

## SECTION XV

## BASE METALS AND ARTICLES OF BASE METAL

## Notes

1. This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13;
- (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07);
- (c) Headgear or parts thereof falling within heading No. 65.06 or 65.07;
- (d) Frames or parts of umbrellas, sunshades, walking-sticks or of other articles, falling within heading No. 66.03;
- (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);
- (f) Subject to the operation of Note 1 (f) to Chapter 84, articles falling within Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;
- (i) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition);
- (k) Articles falling within Chapter 94 (furniture and mattress supports);
- (l) Hand sieves (heading No. 96.06);
- (m) Articles falling within Chapter 97 (toys, games and sports requisites); or
- (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

2. Throughout this Schedule, the expression "parts of general use" means:

- (a) Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals;
- (b) Springs and leaves for springs, of base metal, other than watch and clock springs (heading No. 91.11); and
- (c) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

In Chapters 73 to 82 (but not in heading No. 73.29 or 74.13) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.

3. Classification of Alloys:

- (a) An alloy of base metals containing more than 10 per cent., by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals or of a ferro-alloy or master alloy (as defined in Chapters 73 and 74).
- (b) Ferro-alloys and master alloys (as defined in Chapters 73 and 74) are to be classified under headings Nos. 73.02 and 74.02, respectively.
- (c) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
- (d) An alloy, not being a ferro-alloy or a master alloy, composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
- (e) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting.

4. Unless the context otherwise requires, any reference in this Schedule to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

**5. Classification of Composite Articles:**

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight.

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal, and
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified.

6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

7. In this Section, any reference to base metal, or to a particular base metal, is to be taken as including base metal plated with precious metal.

**Chapter 73***Iron and Steel and Articles thereof***Notes**

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

**(a) Pig iron and cast iron (heading No. 73.01):**

A ferrous product containing, by weight, 1.9 per cent. or more of carbon, and which may contain one or more of the following elements within the weight limits specified:  
 less than 15 per cent. phosphorus,  
 not more than 8 per cent. silicon,  
 not more than 6 per cent. manganese,  
 not more than 30 per cent. chromium,  
 not more than 40 per cent. tungsten, and  
 an aggregate of not more than 10 per cent. of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

However, the ferrous alloys known as "non-distorting tool steels", containing, by weight, 1.9 per cent. or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

**(b) Spiegeleisen (heading No. 73.01):**

A ferrous product containing, by weight, more than 6 per cent. but not more than 30 per cent. of manganese and otherwise conforming to the specification at (a) above.

**(c) Ferro-alloys (heading No. 73.02):**

Alloys of iron which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

- more than 8 per cent. of silicon, or
- more than 30 per cent. of manganese, or
- more than 30 per cent. of chromium, or
- more than 40 per cent. of tungsten, or
- a total of more than 10 per cent. of other alloy elements (aluminium, titanium, vanadium, molybdenum, niobium or other elements except copper),

and which do not contain, by weight, more than 90 per cent. (92 per cent. in the case of ferro-alloys containing manganese but no silicon or 96 per cent. in the case of ferro-alloys containing silicon) of non-ferrous alloy elements.

**(d) Alloy steel (heading No. 73.15):**

Steel containing, by weight, one or more elements in the following proportions:  
more than 2 per cent. of manganese and silicon, taken together, or  
2·00 per cent. or more of manganese, or  
2·00 per cent. or more of silicon, or  
0·50 per cent. or more of nickel, or  
0·50 per cent. or more of chromium, or  
0·10 per cent. or more of molybdenum, or  
0·10 per cent. or more of vanadium, or  
0·30 per cent. or more of tungsten, or  
0·30 per cent. or more of cobalt, or  
0·30 per cent. or more of aluminium, or  
0·40 per cent. or more of copper, or  
0·10 per cent. or more of lead, or  
0·12 per cent. or more of phosphorus, or  
0·10 per cent. or more of sulphur, or  
0·20 per cent. or more of phosphorus and sulphur, taken together, or  
0·10 per cent. or more of other elements, taken separately.

**(e) High carbon steel (heading No. 73.15):**

Steel containing, by weight, not less than 0·60 per cent. of carbon and having a content, by weight, less than 0·04 per cent. of phosphorus and sulphur taken separately and less than 0·07 per cent. of these elements taken together.

**(f) Puddled bars and pillings (heading No. 73.06):**

Products for rolling, forging or re-melting obtained either:

- (i) By shingling balls of puddled iron to remove the slag arising during puddling, or
- (ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

**(g) Ingots (heading No. 73.06):**

Products for rolling or forging obtained by casting into moulds.

**(h) Blooms and billets (heading No. 73.07):**

Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 square millimetres and of such dimensions that the thickness exceeds one quarter of the width.

**(i) Slabs and sheet bars (including tinplate bars) (heading No. 73.07):**

Semi-finished products of rectangular section, of a thickness not less than 6 millimetres, of a width not less than 150 millimetres and of such dimensions that the thickness does not exceed one quarter of the width.

**(k) Coils for re-rolling (heading No. 73.08):**

Coiled semi-finished hot-rolled products, of rectangular section, not less than 1·5 millimetres thick, of a width exceeding 500 millimetres and of a weight of not less than 500 kilogrammes per piece.

**(l) Universal plates (heading No. 73.09):**

Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 millimetres but not exceeding 100 millimetres, and of a width exceeding 150 millimetres but not exceeding 1,200 millimetres.

**(m) Hoop and strip (heading No. 73.12):**

Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 millimetres, of a width not exceeding 500 millimetres and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

**(n) Sheets and plates (heading No. 73.13):**

Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500 millimetres.

Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished

or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

**(o) Wire (heading No. 73.14):**

Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 millimetres. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.

**(p) Bars and rods (including wire rod) (heading No. 73.10):**

Products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.

**(q) Hollow mining drill steel (heading No. 73.10):**

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 millimetres but does not exceed 50 millimetres, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.

**(r) Angles, shapes and sections (heading No. 73.11):**

Products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

2. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).

3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.

4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.

5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 millimetres and of a wall thickness exceeding 10.5 millimetres.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.01 Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:</b>		
(A) Pig iron, smelted wholly with charcoal	—	—
(B) Vanadium-titanium pig iron produced in an electric furnace	—	—
(C) Pig iron produced in an electric furnace and containing more than 0.1 per cent. by weight of cobalt but not more than 0.025 per cent. by weight of phosphorus and not more than 0.02 per cent. by weight of sulphur	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.01 Pig iron, etc.—contd.</b>		
(D) Pig iron produced in an electric furnace and containing not more than 0·025 per cent. by weight of phosphorus, not more than 0·02 per cent. by weight of sulphur and not more than 2·5 per cent. by weight of total carbon	—	—
(E) Other pig iron; cast iron ... ..	£2 2s. [£2·1000] per ton or 8·4%, whichever is the greater	—
(F) Spiegeleisen ... ..	£3 7s. [£3·3500] per ton or 8·4%, whichever is the greater	—
<b>73.02 Ferro-alloys:</b>		
(A) Ferro-chromium ... ..	—	—
(B) Ferro-silicon containing not less than 20 per cent. by weight of silicon	—	—
(C) Silico-manganese ... ..	—	—
(D) Ferro-silico-chromium containing not less than 20 per cent. by weight of silicon and not less than 10 per cent. by weight of chromium	—	—
(E) Calcium-silicon containing not less than 20 per cent. by weight of calcium, not less than 55 per cent. by weight of silicon and not more than 5 per cent. by weight of aluminium, and otherwise consisting mainly of iron	—	—
(F) Calcium-manganese-silicon containing not less than 15 per cent. by weight of calcium, not less than 8 per cent. by weight of manganese and not less than 50 per cent. by weight of silicon, and otherwise consisting mainly of iron	—	—
(G) Silicon-manganese-zirconium containing not less than 55 per cent. by weight of silicon, not less than 4 per cent. by weight of manganese and not less than 4 per cent. by weight of zirconium, and otherwise consisting mainly of iron	—	—
(H) Ferro-nickel ... ..	—	—
(I) Ferro-manganese: (1) Containing less than 3 per cent. by weight of carbon	—	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.02 Ferro-alloys—contd.</b>		
(IJ) Ferro-manganese—contd.		
(2) Other:		
(a) Containing less than 65 per cent. by weight of manganese	£3 7s. [£3·3500] per ton or 8·4%, whichever is the greater	—
(b) Other ... ..	£7 7s. [£7·3500] per ton or 8·4%, whichever is the greater	—
(K) Ferro-molybdenum; ferro-titanium containing not more than 2 per cent. by weight of carbon; ferro-tungsten; ferro-vanadium	16%	—
(L) Other ... ..	6%	—
<b>73.03 Waste and scrap metal of iron or steel ...</b>	—	—
<b>73.04 Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel:</b>		
(A) Shot and angular grit ... ..	8·4%	—
(B) Wire pellets ... ..	26·5%	—
<b>73.05 Iron or steel powders; sponge iron or steel:</b>		
(A) Sponge iron in the form of cakes, briquettes or powder, containing not less than 94 per cent. by weight of total iron and not more than 0·2 per cent. by weight of total carbon	—	—
(B) Other ... ..	8%	—
<b>73.06 Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:</b>		
(A) Puddled bars and pilings:		
(1) Of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	—	—
(2) Other ... ..	£3 7s. [£3·3500] per ton or 8·4%, whichever is the greater	—
(B) Ingots, blocks, lumps and similar forms:		
(1) Manufactured entirely from pig iron smelted wholly with charcoal	—	—
(2) Other ... ..	£2 14s. [£2·7000] per ton or 8·4%, whichever is the greater	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.07 Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel:</b>		
(A) Blooms, billets, slabs and sheet bars	£3 7s. [£3·3500] per ton or 8·4%, whichever is the greater	—
(B) Pieces roughly shaped by forging ...	12%	—
<b>73.08 Iron or steel coils for re-rolling ... ..</b>	£5 5s. [£5·2500] per ton or 8·4%, whichever is the greater	—
<b>73.09 Universal plates of iron or steel ... ..</b>	£3 19s. [£3·9500] per ton or 8·4%, whichever is the greater	—
<b>73.10 Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:</b>		
(A) Bars and rods of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	—	—
(B) Cut bars of iron or steel, not exceeding 6 inches in length, 6 inches in width and 1½ inches in thickness, and containing not more than 0·03 per cent. by weight of sulphur and not more than 0·025 per cent. by weight of phosphorus	—	—
(C) Bright steel bars ... ..	£5 17s. [£5·8500] per ton or 8·4%, whichever is the greater	—
(D) Other bars and rods; hollow mining drill steel	£3 15s. [£3·7500] per ton or 8·4%, whichever is the greater	—
<b>73.11 Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:</b>		
(A) Fluted or U-section form sections of a kind suitable for use in the manufacture of umbrella ribs, whether or not hardened, tempered or annealed, cut into lengths not exceeding 36 inches but not further manufactured	9%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.11 Angles, shapes and sections, etc.—contd.</b>		
(B) Other angles, shapes and sections:		
(1) Not drilled, punched or otherwise fabricated	£3 15s. [£3·7500] per ton or 8·4%, whichever is the greater	—
(2) Other ... ..	£6 6s. [£6·3000] per ton or 8·4%, whichever is the greater	—
(C) Sheet piling ... ..	£3 15s. [£3·7500] per ton or 8·4%, whichever is the greater	—
<b>73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled:</b>		
(A) Bandsaw strip 10½ inches wide and over and from 16 to 12 gauge (Birmingham wire gauge) in thickness	—	—
(B) Other hoop and strip:		
(1) 3 millimetres or more in thickness	£3 19s. [£3·9500] per ton or 8·4%, whichever is the greater	—
(2) Less than 3 millimetres in thickness:		
(a) Not plated, coated or clad, nor cold-rolled	£3 15s. [£3·7500] per ton or 8·4%, whichever is the greater	—
(b) Other ... ..	£5 17s. [£5·8500] per ton or 8·4%, whichever is the greater	—
<b>73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled:</b>		
(A) 3 millimetres or more in thickness ...	£3 19s. [£3·9500] per ton or 8·4%, whichever is the greater	—
(B) Less than 3 millimetres in thickness:		
(1) Not plated, coated or clad ...	£5 5s. [£5·2500] per ton or 8·4%, whichever is the greater	—
(2) Other ... ..	£6 1s. [£6·0500] per ton or 8·4%, whichever is the greater	—
<b>73.14 Iron or steel wire, whether or not coated, but not insulated</b>	25%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.15 Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:</b>		
(A) Bandsaw strip 10½ inches wide and over and from 16 to 12 gauge (Birmingham wire gauge) in thickness	—	—
(B) Machinery belting (including conveyor and elevator bands) of cold-rolled strip, exceeding 10 inches in width, imported in coils, of stainless steel or, hardened and tempered, of charcoal steel	8·4%	—
(C) Heat resisting wire, not plated, coated or covered, of metal alloy containing by weight the following: <div style="margin-left: 40px;">           not less than            not more than            per cent. per cent.            Chromium ... 19·5 26·0            Aluminium ... 3·5 6·5            Cobalt ... 1·5 4·0            and not more than a total of 3 per cent. by weight of substances other than chromium, aluminium, cobalt and iron         </div>	12·5%	—
(D) Other:		
(1) Ingots, blocks, lumps and similar forms	£2 14s. [£2·7000] per ton or 8·4%, whichever is the greater	—
(2) Blooms, billets, [slabs and sheet bars	£3 7s. [£3·3500] per ton or 8·4%, whichever is the greater	—
(3) Pieces roughly shaped by forging	12%	—
(4) Coils for re-rolling ... ..	£5 5s. [£5·2500] per ton or 8·4%, whichever is the greater	—
(5) Universal plates ... ..	£3 19s. [£3·9500] per ton or 8·4%, whichever is the greater	—
(6) Bars and rods (including wire rod):		
(a) Bright steel bars ... ..	£5 17s. [£5·8500] per ton or 8·4%, whichever is the greater	—
(b) Other ... ..	£3 15s. [£3·7500] per ton or 8·4%, whichever is the greater	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.15 Alloy steel, etc.—contd.</b>		
(D) Other—contd.		
(7) Hollow mining drill steel ...	£3 15s. [£3·7500] per ton or 8·4%, whichever is the greater	—
(8) Angles, shapes and sections:		
(a) Not drilled, punched or other- wise fabricated	£3 15s. [£3·7500] per ton or 8·4%, whichever is the greater	—
(b) Other ... ..	£6 6s. [£6·3000] per ton or 8·4%, whichever is the greater	—
(9) Sheet piling ... ..	£3 15s. [£3·7500] per ton or 8·4%, whichever is the greater	—
(10) Hoop and strip:		
(a) 3 millimetres or more in thick- ness	£3 19s. [£3·9500] per ton or 8·4%, whichever is the greater	—
(b) Less than 3 millimetres in thickness:		
(i) Not plated, coated or clad, nor cold-rolled	£3 15s. [£3·7500] per ton or 8·4%, whichever is the greater	—
(ii) Other ... ..	£5 17s. [£5·8500] per ton or 8·4%, whichever is the greater	—
(11) Sheets and plates:		
(a) 3 millimetres or more in thickness	£3 19s. [£3·9500] per ton or 8·4%, whichever is the greater	—
(b) Less than 3 millimetres in thickness:		
(i) Not plated, coated or clad	£5 5s. [£5·2500] per ton or 8·4%, whichever is the greater	—
(ii) Other ... ..	£6 1s. [£6·0500] per ton or 8·4%, whichever is the greater	—
(12) Wire	25%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.16 Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:</b>		
(A) Rails, check-rails, switch blades, crossings (or frogs) and crossing pieces:		
(1) Used ... ..	—	—
(2) Unused ... ..	£3 11s. [£3·5500] per ton or 8·4%, whichever is the greater	—
(B) Sleepers, fishplates and sole plates (base plates)	£4 12s. [£4·6000] per ton or 8·4%, whichever is the greater	—
(C) Other ... ..	12%	—
<b>73.17 Tubes and pipes, of cast iron ... ..</b>	17%	—
<b>73.18 Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits</b>	17%	—
<b>73.19 High-pressure hydro-electric conduits of steel, whether or not reinforced</b>	17%	—
<b>73.20 Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel</b>	17%	—
<b>73.21 Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:</b>		
(A) Tubes ... ..	17%	—
(B) Other ... ..	8%	—
<b>73.22 Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment</b>	11%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
73.23 Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	11%	—
73.24 Compressed gas cylinders and similar pressure containers, of iron or steel	10%	—
73.25 Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	17·5%	—
73.26 Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	26·5%	—
73.27 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:		
(A) Galvanised hexagonal wire netting ...	17·5%	—
(B) Woven or knitted mesh of a kind commonly used in the manufacture of pot scourers	17·5%	—
(C) Other ... ..	19·5%	—
73.28 Expanded metal, of iron or steel ... ..	8·4%	—
73.29 Chain and parts thereof, of iron or steel:		
(A) Motor vehicle transmission chain, and parts thereof	14%	C 9·5% E —
(B) Jack chain (including mattress chain)	18·5%	—
(C) Other:		
(1) Chain and parts thereof, manufactured of wire (other than welded or forged chain)	20%	—
(2) Other ... ..	11%	—
73.30 Anchors and grapnels and parts thereof, of iron or steel	11·5%	—
73.31 Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper	11%	—
73.32 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel	12·5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>73.33</b> Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel, including blanks	11%	—
<b>73.34</b> Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	18.5%	—
<b>73.35</b> Springs and leaves for springs, of iron or steel:		
(A) Upholstery and mattress wire springs	18.5%	—
(B) Other ... ..	11%	—
<b>73.36</b> Stoves (including stoves with subsidiary boilers for central heating or for hot water supply), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	11%	—
<b>73.37</b> Boilers (excluding steam-generating boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	12%	—
<b>73.38</b> Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:		
(A) Of wire, but not including boot and shoe trees	20%	—
(B) Other:		
(1) Builders' sanitary ware for indoor use	11%	—
(2) Other ... ..	16%	—
<b>73.39</b> Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	17.5%	—



<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>73.40 Other articles of iron or steel:</b>		
(A) Empty ribbon spools adapted for use in typewriters (including electric typewriters), accounting, adding, listing, book-keeping and billing machines, cash registers, weighing machines or time recorders, and parts of such spools	5%	—
(B) Other:		
(1) Of wire	25%	—
(2) Other ... ..	11%	—

## Chapter 74

*Copper and Articles thereof*

## Notes

1. For the purposes of heading No. 74.02, the expression "master alloys" means alloys (except copper phosphide (phosphor copper) containing more than 8 per cent. by weight of phosphorus) of copper with other materials in any proportion, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

(Copper phosphide (phosphor copper) containing more than 8 per cent. by weight of phosphorus falls within heading No. 28.55 and not within this Chapter).

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

(a) **Wire** (headings Nos. 74.03, 74.10 and 74.11):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds six millimetres.

(b) **Wrought bars, rods, angles, shapes and sections** (heading No. 74.03):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) **Wrought plates, sheets and strip** (heading No. 74.04):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0.15 millimetre but does not exceed one tenth of the width.

Heading No. 74.04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(d) **Foil** (heading No. 74.05):

Products of a thickness (excluding any backing) not exceeding 0.15 millimetre.

Heading No. 74.05 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

3. Heading No. 74.07 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>74.01 Copper matte; cement copper; unwrought copper (refined or not); copper waste and scrap:</b>		
(A) Alloys of copper, not being waste and scrap:		
(1) Beryllium alloys ... ..	10%	—
(2) Other ... ..	6%	—
(B) Other ... ..	—	—
<b>74.02 Master alloys:</b>		
(A) Beryllium alloys ... ..	10%	—
(B) Other ... ..	6%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>74.03 Wrought bars, rods, angles, shapes and sections, of copper; copper wire:</b>		
(A) Of beryllium alloys ... ..	10%	—
(B) Other ... ..	8%	—
<b>74.04 Wrought plates, sheets and strip, of copper:</b>		
(A) Of beryllium alloys ... ..	15%	—
(B) Other ... ..	9%	—
<b>74.05 Copper foil:</b>		
(A) Of beryllium alloys ... ..	15%	—
(B) Other ... ..	9.5%	—
<b>74.06 Copper powders and flakes</b> ... ..	12%	—
<b>74.07 Tubes and pipes and blanks therefor, of copper; hollow bars of copper:</b>		
(A) Of beryllium alloys ... ..	16%	—
(B) Other ... ..	12%	—
<b>74.08 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper:</b>		
(A) Of beryllium alloys ... ..	16%	—
(B) Other ... ..	12%	—
<b>74.09 Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment</b>	12%	—
<b>74.10 Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables</b>	12%	—
<b>74.11 Gauze, cloth, grille, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire</b>	12%	—
<b>74.12 Expanded metal, of copper</b> ... ..	12%	—
<b>74.13 Chain and parts thereof, of copper</b> ...	12%	—
<b>74.14 Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper</b>	11%	—
<b>74.15 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper:</b>		
(A) Screws for wood (other than screw hooks and screw rings)	6%	—
(B) Other ... ..	11%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>74.16 Springs, of copper ... ..</b>	11%	—
<b>74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper</b>	12%	—
<b>74.18 Other articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of copper</b>	12%	—
<b>74.19 Other articles of copper ... ..</b>	12%	—

## Chapter 75

*Nickel and Articles thereof*

## Notes

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

(a) **Wire** (heading No. 75.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds six millimetres.

(b) **Wrought bars, rods, angles, shapes and sections** (heading No. 75.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) **Wrought plates, sheets and strip** (heading No. 75.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0.15 millimetre but does not exceed one tenth of the width.

Heading No. 75.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(d) **Foil** (heading No. 75.03):

Products of a thickness (excluding any backing) not exceeding 0.15 millimetre.

Heading No. 75.03 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

2. Heading No. 75.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>75.01 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:</b>		
(A) Alloys of nickel, not being waste and scrap:		
(1) Nickel-copper alloys containing more than 60 per cent. by weight of nickel	—	—
(2) Other ... ..	6%	—
(B) Other ... ..	—	—
<b>75.02 Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:</b>		
(A) Bars and rods, of nickel-copper alloy containing more than 60 per cent. by weight of nickel	—	—
(B) Other ... ..	8%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>75.03 Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:</b>		
(A) Plates, sheets, strip and foil of nickel-copper alloy containing more than 60 per cent. by weight of nickel	—	—
(B) Powders ... ..	—	—
(C) Other ... ..	8%	—
<b>75.04 Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel:</b>		
(A) Hollow bars and blanks for tubes and pipes, of nickel-copper alloy containing more than 60 per cent. by weight of nickel	—	—
(B) Other ... ..	10%	—
<b>75.05 Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis:</b>		
(A) Unwrought ... ..	—	—
(B) Wrought ... ..	8%	—
<b>75.06 Other articles of nickel ... ..</b>	12%	—

## Chapter 76

*Aluminium and Articles thereof*

## Notes

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

(a) **Wire** (headings Nos. 76.02, 76.12 and 76.13):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds six millimetres.

(b) **Wrought bars, rods, angles, shapes and sections** (heading No. 76.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) **Wrought plates, sheets and strip** (heading No. 76.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0.20 millimetre but does not exceed one tenth of the width.

Heading No. 76.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(d) **Foil** (heading No. 76.04):

Products of a thickness (excluding any backing) not exceeding 0.20 millimetre.

Heading No. 76.04 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

2. Heading No. 76.06 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 76.07 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
76.01 Unwrought aluminium; aluminium waste and scrap:		
(A) Alloys of aluminium, not being waste and scrap	6%	—
(B) Other ... ..	—	—
76.02 Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	8%	—
76.03 Wrought plates, sheets and strip (including discs and circles), of aluminium	8%	—
76.04 Aluminium foil:		
(A) Of a thickness (excluding any backing) exceeding 0.15 millimetre	10.5%	—
(B) Other ... ..	12%	—
76.05 Aluminium powders and flakes ... ..	12%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>76.06</b> Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	8%	—
<b>76.07</b> Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	9·5%	—
<b>76.08</b> Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	12%	—
<b>76.09</b> Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	12%	—
<b>76.10</b> Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods: (A) Churns for the conveyance of milk ... (B) Other ... ..	11% 12%	— —
<b>76.11</b> Compressed gas cylinders and similar pressure containers, of aluminium	12%	—
<b>76.12</b> Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	12%	—
<b>76.13</b> Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	11·5%	—
<b>76.14</b> Expanded metal, of aluminium ... ..	12%	—
<b>76.15</b> Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium	12%	—
<b>76.16</b> Other articles of aluminium	12%	—



## Chapter 77

*Magnesium and Beryllium and Articles thereof*

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>77.01 Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:</b>		
(A) Magnesium, other than alloys of magnesium	2%	—
(B) Alloys of magnesium	6%	—
(C) Waste and scrap	—	—
<b>77.02 Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium:</b>		
(A) Raspings and shavings of uniform size of alloys of magnesium; powder and flakes of alloys of magnesium	12%	—
(B) Other ... ..	8%	—
<b>77.03 Other articles of magnesium ... ..</b>	12%	—
<b>77.04 Beryllium, unwrought or wrought, and articles of beryllium:</b>		
(A) Waste and scrap ... ..	—	—
(B) Other ... ..	10%	—

## Chapter 78

*Lead and Articles thereof*

## Notes

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

**(a) Wire (heading No. 78.02):**

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds six millimetres.

**(b) Wrought bars, rods, angles, shapes and sections (heading No. 78.02):**

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

**(c) Wrought plates, sheets and strip (heading No. 78.03):**

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1,700 grammes per square metre.

Heading No. 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

**(d) Foil (heading No. 78.04):**

Products of a weight per square metre (excluding any backing) not exceeding 1,700 grammes.

Heading No. 78.04 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

2. Heading No. 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>78.01 Unwrought lead (including argentiferous lead); lead waste and scrap:</b>		
(A) Alloys of lead containing not more than 12 per cent. by weight of tin, not being waste and scrap	6%	—
(B) Other ... ..	—	—
<b>78.02 Wrought bars, rods, angles, shapes and sections, of lead; lead wire</b>	8%	—
<b>78.03 Wrought plates, sheets and strip, of lead ...</b>	8%	—
<b>78.04 Lead foil; lead powders and flakes ...</b>	12%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>78.05</b> Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	10%	—
<b>78.06</b> Other articles of lead ... ..	12%	—

## Chapter 79

*Zinc and Articles thereof*

## Notes

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

(a) **Wire** (heading No. 79.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds six millimetres.

(b) **Wrought bars, rods, angles, shapes and sections** (heading No. 79.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) **Wrought plates, sheets and strip** (heading No. 79.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0.15 millimetre but does not exceed one tenth of the width.

Heading No. 79.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(d) **Foil** (heading No. 79.03):

Products of a thickness (excluding any backing) not exceeding 0.15 millimetre.

Heading No. 79.03 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

2. Heading No. 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>79.01 Unwrought zinc; zinc waste and scrap:</b>		
(A) Zinc, other than alloys of zinc ...	£1 10s. [£1.5000] per ton	—
(B) Alloys of zinc ... ..	6%	—
(C) Waste and scrap ... ..	—	—
<b>79.02 Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire</b>	8%	—
<b>79.03 Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:</b>		
(A) Foil and flakes ... ..	12%	—
(B) Other:		
(1) Alloys of zinc ... ..	8%	—
(2) Zinc, other than alloys of zinc; zinc powders	9%	—
<b>79.04 Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc</b>	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>79.05 Gutters, roof capping, skylight frames, and other fabricated building components, of zinc</b>	12%	—
<b>79.06 Other articles of zinc</b> ...     ...     ...	12%	—

## Chapter 80

*Tin and Articles thereof*

## Notes

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

(a) **Wire** (heading No. 80.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds six millimetres.

(b) **Wrought bars, rods, angles, shapes and sections** (heading No. 80.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) **Wrought plates, sheets and strip** (heading No. 80.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding one kilogramme per square metre.

Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(d) **Foil** (heading No. 80.04):

Products of a weight per square metre (excluding any backing) not exceeding one kilogramme.

Heading No. 80.04 is to be taken to apply, *inter alia*, to such products, whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

2. Heading No. 80.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
80.01 Unwrought tin; tin waste and scrap ...	—	—
80.02 Wrought bars, rods, angles, shapes and sections, of tin; tin wire	8%	—
80.03 Wrought plates, sheets and strip, of tin ...	8%	—
80.04 Tin foil; tin powders and flakes ... ..	12%	—
80.05 Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	10%	—
80.06 Other articles of tin ... ..	12%	—

## Chapter 81

*Other Base Metals employed in Metallurgy and Articles thereof*

## Note

Heading No. 81.04 is to be taken to apply only to the following base metals: antimony, bismuth, cadmium, chromium, cobalt, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, thallium, thorium, titanium, uranium depleted in uranium-235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>81.01 Tungsten (wolfram), unwrought or wrought, and articles thereof</b>	15%	—
<b>81.02 Molybdenum, unwrought or wrought, and articles thereof</b>	20%	—
<b>81.03 Tantalum, unwrought or wrought, and articles thereof:</b>		
(A) Tantalum (other than alloys of tantalum) unwrought or in powder, sheets, plates, bars, wire, tubes and other semi-manufactured forms; waste and scrap	—	—
(B) Other ... ..	10%	—
<b>81.04 Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof:</b>		
(A) Antimony and articles thereof:		
(1) Antimony metal containing not less than 85 per cent. by weight of antimony	£40 per ton or 25%, whichever is the greater	—
(2) Other:		
(a) Waste and scrap ... ..	—	—
(b) Other ... ..	10%	—
(B) Bismuth and articles thereof:		
(1) Unwrought metal; waste and scrap	—	—
(2) Other ... ..	10%	—
(C) Chromium and vanadium and articles thereof	15%	—
(D) Cobalt and articles thereof:		
(1) Mattes, speiss and other intermediate products of cobalt metallurgy; waste and scrap	—	—
(2) Unwrought metal; powder:		
(a) Cobalt, other than alloys of cobalt	—	—
(b) Alloys of cobalt ... ..	6%	—
(3) Other ... ..	10%	—
(E) Germanium and articles thereof:		
(1) Waste and scrap ... ..	—	—
(2) Other ... ..	8%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>81.04 Other base metals, etc.—<i>contd.</i></b>		
(F) Manganese and articles thereof:		
(1) Waste and scrap ... ..	—	—
(2) Ferro-manganese containing less than 3 per cent. by weight of carbon, and silico-manganese	—	—
(3) Manganese metal, other than alloys, of a purity exceeding 99½ per cent.	—	—
(4) Other ... ..	10%	—
(G) Other metals and articles thereof:		
(1) Waste and scrap ... ..	—	—
(2) Uranium depleted in uranium-235	6.5%	—
(3) Other ... ..	10%	—
(H) Cermets and articles thereof ... ..	10%	—



## Chapter 82

*Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof*

## Notes

1. Apart from blow lamps, portable forges, grinding wheels mounted on frameworks, manicure and chiropody sets, and goods classified in headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:

- (a) Base metal;
- (b) Metallic carbides;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or
- (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Recognisable blanks of the articles falling in the headings of this Chapter and blanks of the parts of articles classified in this Chapter by virtue of the first part of this Note are to be classified with the articles or parts of which they are blanks except blanks separately specified as such.

Cutting plates for electric hair clippers are to be classified in heading No. 82.13 and blades and heads for electric shavers are to be classified in heading No. 82.11.

3. Sets (other than manicure or chiropody sets (heading No. 82.13)) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty. For this purpose a specific rate of duty shall be converted into its *ad valorem* equivalent rate and where an *ad valorem* equivalent rate is the highest rate of duty, the set shall be charged as a whole at that rate.

4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
82.01 Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	9%	—
82.02 Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):		
(A) Toothed segments of metal for circular saws	10%	—
(B) Other ... ..	11%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>82.03 Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps:</b>		
(A) Tweezers; tinmen's snips; perforating punches not of the plier type	11.5%	—
(B) Other tools ... ..	10%	—
(C) Parts of the tools of subheadings (A) and (B) above, but not including files or rasps without handles:		
(1) Parts of pliers, pincers, nippers and the like (including bolt croppers and perforating punches of the plier type)	10%	—
(2) Other ... ..	11.5%	—
<b>82.04 Hand tools (including mounted glaziers' diamonds but not including needles, bodkins, crochet hooks, embroidery stiletos and the like) not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated):</b>		
(A) Knife sharpeners ... ..	12%	—
(B) Tyre levers and other appliances for fitting tyres	9%	—
(C) Other tools and appliances:		
(1) Of wire, but not including engineers', carpenters' and joiners' tools	20%	—
(2) Other ... ..	8.5%	—
(D) Parts of the tools and appliances of subheadings (A), (B) and (C) above:		
(1) Parts of wire of the tools and appliances of subheading (C)(1) above	20%	—
(2) Other ... ..	11.5%	—
<b>82.05 Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits:</b>		
(A) Diamond dies for wire drawing ...	12%	—
(B) Other tools ... ..	8.5%	—
(C) Parts of the tools of subheading (A) and (B) above	11.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>82.06</b> Knives and cutting blades, for machines or for mechanical appliances	8%	—
<b>82.07</b> Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	11.5%	—
<b>82.08</b> Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding ten kilogrammes and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	11%	—
<b>82.09</b> Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06:		
(A) Knives ... ..	2s. [£0.1000] per dozen or 18%, whichever is the greater	—
(B) Parts of knives ... ..	18%	—
<b>82.10</b> Knife blades ... ..	1s. [£0.0500] per dozen or 18%, whichever is the greater	—
<b>82.11</b> Razors and razor blades (including razor blade blanks, whether or not in strips):		
(A) Safety razor blades (including blanks)	16%	—
(B) Other ... ..	7%	—
<b>82.12</b> Scissors (including tailors' shears), and blades therefor	20%	—
<b>82.13</b> Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):		
(A) Manicure and chiropody sets and appliances	20%	—
(B) Sheep shearers and other animal hair clippers, flexible drive and vacuum operated types	10%	—
(C) Other ... ..	11.5%	—
<b>82.14</b> Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	18%	—
<b>82.15</b> Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	18%	—

## Chapter 83

*Miscellaneous Articles of Base Metal***Note**

In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts, nuts, screws, springs or other articles of iron or steel of a kind described in heading No. 73.25, 73.29, 73.31, 73.32 or 73.35, nor to similar articles of other base metals (Chapters 74 to 81 inclusive).

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>83.01</b> Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, finished or not, of base metal	10·5%	—
<b>83.02</b> Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like: (A) Hasps and staples ... .. (B) Other ... ..	9% 10%	— —
<b>83.03</b> Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	9%	—
<b>83.04</b> Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	9%	—
<b>83.05</b> Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	11%	—
<b>83.06</b> Statuettes and other ornaments of a kind used indoors, of base metal	12%	—
<b>83.07</b> Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22)	9·5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>83.08</b> Flexible tubing and piping, of base metal ...	12%	—
<b>83.09</b> Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal:		
(A) Bifurcated rivets of iron or steel ...	15%	—
(B) Other ... ..	8%	—
<b>83.10</b> Beads and spangles, of base metal ...	9%	—
<b>83.11</b> Bells and gongs, non-electric, of base metal, and parts thereof of base metal	16%	—
<b>83.12</b> Photograph, picture and similar frames, of base metal; mirrors of base metal	12%	—
<b>83.13</b> Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal	9.5%	—
<b>83.14</b> Sign-plates, name-plates, numbers, letters and other signs, of base metal	11.5%	—
<b>83.15</b> Wire, rods, tubes, plates, electrodes and similar products of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	9.5%	—

## SECTION XVI

## MACHINERY AND MECHANICAL APPLIANCES ; ELECTRICAL EQUIPMENT ; PARTS THEREOF

## Notes

1. This Section does not cover:

- (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40.14);
- (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for industrial purposes;
- (c) Bobbins, spools, cops, cones, cores and similar supports, of a kind used on machinery, mechanical appliances or electrical goods, falling within Chapter 39, 40, 44 or 48 or Section XV;
- (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21;
- (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17);
- (f) Articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed), falling within heading No. 71.02, 71.03 or 71.15;
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (h) Endless belts of metal wire or strip (Section XV);
- (i) Articles falling within Chapter 83;
- (k) Vehicles, aircraft, ships or boats, and parts thereof, of Section XVII;
- (l) Articles falling within Chapter 90;
- (m) Clocks, watches and other articles falling within Chapter 91;
- (n) Brushes of a kind used as parts of machines, falling within heading No. 96.02; interchangeable tools falling within heading No. 82.05; similar interchangeable tools, which are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09); or
- (o) Articles falling within Chapter 97.

2. Subject to Notes 1 and 3 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules:

- (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings.
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13.
- (c) All other parts are to be classified in heading No. 84.65 or 85.28.

3. An incomplete machine is to be classified with the corresponding complete machine (and not with parts of such a machine if its parts are separately specified), provided it has the essential character of such a complete machine.

4. A machine (or an incomplete machine classified as if it were complete by virtue of the preceding Note 3) imported unassembled or disassembled is to be classified as a machine of the corresponding kind.

5. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

6. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.

7. For the purposes of these Notes, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

## Chapter 84

### *Boilers, Machinery and Mechanical Appliances; Parts thereof*

#### Notes

1. This Chapter does not cover:

- (a) Millstones, grindstones and other articles falling within Chapter 68;
- (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
- (c) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
- (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81);
- (e) Hand tools or electro-mechanical domestic appliances, with self-contained electric motors, of heading No. 85.05 or 85.06; or
- (f) Articles falling within Chapter 82, not being articles falling within heading No. 84.21, 84.22, 84.49 or 84.50.

2. Subject to the operation of Notes 5 and 6 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to:

- (a) Germination plant, incubators and brooders, falling within heading No. 84.28;
- (b) Grain dampening machines falling within heading No. 84.29;
- (c) Diffusing apparatus for sugar juice extraction falling within heading No. 84.30; or
- (d) Machinery falling within heading No. 84.40 for the heat-treatment of textile yarns, fabrics or made up textile articles.

Heading No. 84.17 is also to be taken not to apply to machinery or plant, designed for a mechanical operation, in which the change of temperature, even if necessary, is subsidiary to the main function.

Heading No. 84.19 is to be taken not to apply to:

- (a) Sewing machines (heading No. 84.41); or
- (b) Office machinery of heading No. 84.54.

3. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent. or by more than 0.05 millimetre, whichever is less. Other steel balls are to be classified under heading No. 73.40.

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

Subject to Note 2 to this Chapter and Note 5 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading

No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

5. Heading No. 84.16 is to be taken to apply, *inter alia*, to machines for rolling into sheet form material fed to the rollers in a plastic condition.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
84.01 Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam)	8.5%	—
84.02 Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	10.5%	—
84.03 Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	12%	—
84.04 Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	10.5%	—
84.05 Steam and other vapour power units, not incorporating boilers	10.5%	—
84.06 Internal combustion piston engines:		
(A) Motor vehicle engines, other than track-laying tractor engines, and parts suitable for use therein (but not including piston rings of a diameter of 5 inches or over when compressed)	15.5%	C 10% E —
(B) Other engines and parts ... ..	8.5%	—
84.07 Hydraulic engines and motors (including water wheels and water turbines)	8.5%	—
84.08 Other engines and motors:		
(A) Motor vehicle engines ... ..	14%	C 9.5% E —
(B) Musical instrument (including gramophone) motors	14.5%	C 4% E —
(C) Camera and cinematograph motors...	26%	—
(D) Other ... ..	8.5%	—
84.09 Mechanically propelled road rollers	9%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>84.10</b> Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds	8.5%	—
<b>84.11</b> Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:		
(A) Parts and accessories of motor vehicles, other than vacuum pumps and air or gas compressors	14%	C 9.5% E —
(B) Other ... ..	8.5%	—
<b>84.12</b> Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	8.5%	—
<b>84.13</b> Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	10.5%	—
<b>84.14</b> Industrial and laboratory furnaces and ovens, non-electric	8.5%	—
<b>84.15</b> Refrigerators and refrigerating equipment (electrical and other)	8.5%	—
<b>84.16</b> Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	8.5%	—
<b>84.17</b> Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:		
(A) Electrical cooking and heating apparatus other than high frequency induction and dielectric apparatus	8%	—
(B) Apparatus for the drying of hides, skins or leather, being dryers incorporating vertically suspended plates on which the material is pasted	7.5%	—
(C) Parts of the goods of subheadings (A) and (B) above	8.5%	—
(D) Other ... ..	8.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>84.18 Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:</b>		
(A) Centrifuges:		
(1) Dryers of the types used in dry cleaning and laundering	8.5%	—
(2) Cream separators ... ..	8%	—
(3) Other ... ..	10%	—
(B) Filtering and purifying machinery and apparatus:		
(1) Parts of motor vehicles ... ..	14%	C 9.5%
(2) Other ... ..	10%	E —
<b>84.19 Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines</b>	8.5%	—
<b>84.20 Weighing machinery (excluding balances of a sensitivity of 5 centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:</b>		
(A) Weights of a kind used with the balances of heading No. 90.15	20%	—
(B) Other ... ..	10.5%	—
<b>84.21 Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:</b>		
(A) Sand blast nozzles lined with material wholly or mainly of silicon carbide or tungsten carbide; spraying machines incorporating an endless conveyor and one or more spray guns with a reciprocating or rotary motion and also incorporating mechanism which cuts off the spray automatically when the material is not directly beneath the gun or guns	7.5%	—
(B) Other ... ..	8.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>84.22 Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23:</b>		
(A) Rolling mill (metal working) machinery, the following:	15%	--
Working and transporter roller racks and tables; ingot, slab, bar and plate tilters and manipulators		
(B) Stacking machines designed for stacking hides, skins or leather of irregular lengths, and incorporating devices which adjust the stacking mechanism automatically according to the length of each piece of material	7.5%	--
(C) Other ... ..	8.5%	--
<b>84.23 Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):</b>		
(A) Rotary snow-plough attachments not incorporating power units	8%	--
(B) Other ... ..	8.5%	--
<b>84.24 Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers</b>	7%	--
<b>84.25 Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29):</b>		
(A) Root topping machines, root lifters and root harvesters	6%	--
(B) Other:		
(1) Agricultural and commercial horticultural machines, other than hay or grass mowers	12%	--
(2) Other ... ..	8.5%	--

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
84.26 Dairy machinery (including milking machines)	8%	—
84.27 Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	10.5%	—
84.28 Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	8.5%	—
84.29 Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	10.5%	—
84.30 Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing	8.5%	—
84.31 Machinery for making or finishing cellulosic pulp, paper or paperboard	8.5%	—
84.32 Book-binding machinery, including book-sewing machines	8.5%	—
84.33 Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	8.5%	—
84.34 Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
(A) Impressed flongs and matrices for the production of complete printed pages, each page, without margins, being not less than 20 inches long and not less than 15 inches wide	—	—
(B) Other ... ..	8.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
84.35 Other printing machinery; machines for uses ancillary to printing	8.5%	—
84.36 Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	8.5%	—
84.37 Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines	8.5%	—
84.38 Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):		
(A) Inset mails of a kind used in the manufacture of wire healds for textile looms	—	—
(B) Bearded needles, and narrowing points, running-on points and welt-hooks, adapted for use in conjunction therewith	24%	—
(C) Hosiery latch needles	20%	—
(D) Other	8.5%	—
84.39 Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	10.5%	—
84.40 Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor	8.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
84.41 Sewing machines; furniture specially designed for sewing machines; sewing machine needles	12·5%	—
84.42 Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery):		
(A) Machines for preparing, tanning or finishing hides, skins or leather	7·5%	—
(B) Other ... ..	8·5%	—
84.43 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	8·5%	—
84.44 Rolling mills and rolls therefor	11%	—
84.45 Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50:		
(A) Flying shears of a kind used in rolling mills	15%	—
(B) Other ... ..	9%	—
84.46 Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	10%	—
84.47 Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	12·5%	—
84.48 Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand:		
(A) Parts of flying shears of a kind used in rolling mills	15%	—
(B) Other ... ..	9%	—
84.49 Tools for working in the hand, pneumatic or with self-contained non-electric motor	8·5%	—
84.50 Gas-operated welding, brazing, cutting and surface tempering appliances	8·5%	—
84.51 Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:		
(A) Non-electric typewriters ... ..	7·5%	—
(B) Cheque-writing machines ... ..	8%	—
(C) Electric typewriters ... ..	9%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>84.52</b> Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:		
(A) Cash registers ... ..	6%	—
(B) Electronic computers (including complete electronic computing systems) and central processing units	14%	—
(C) Other ... ..	8.5%	—
<b>84.53</b> Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines):		
(A) Electronic computers (including complete electronic computing systems) and central processing units	14%	—
(B) Other ... ..	8.5%	—
<b>84.54</b> Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):		
(A) Cash registers ... ..	6%	—
(B) Other ... ..	8.5%	—
<b>84.55</b> Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:		
(A) Parts of the following machines (not being electronic machines or machines operated in conjunction with punched cards):	2s. [£0.1000] per lb. or 9%, whichever is the less	—
Typewriters (including electric typewriters)		
Machines of the types used for the automatic production of type-written correspondence		
Accounting machines		
Calculating machines		
Adding machines		
Listing machines		
Book-keeping machines		
Billing machines		
Posting machines		
Cheque-writing machines		
(B) Parts of cash registers ... ..	6%	—
(C) Parts of electronic computers... ..	14%	—
(D) Other ... ..	8.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>84.56</b> Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	8·5%	—
<b>84.57</b> Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	8·5%	—
<b>84.58</b> Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	8·5%	—
<b>84.59</b> Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:		
(A) Strip coilers of a kind used in rolling mills	15%	—
(B) Other ... ..	8·5%	—
<b>84.60</b> Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	9%	—
<b>84.61</b> Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves	9·5%	—
<b>84.62</b> Ball, roller or needle roller bearings	10·5%	—
<b>84.63</b> Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings	8·5%	—



<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>84.64</b> Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	9%	—
<b>84.65</b> Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	9.5%	—

## Chapter 85

*Electrical Machinery and Equipment; Parts thereof*

## Notes

1. This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
- (b) Articles of glass falling within heading No. 70.11 (for example, glass bulbs for electric lamps);
- (c) Electrically heated furniture of Chapter 94.

2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.

3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:

- (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;
- (b) Other machines provided the weight of such other machines does not exceed 20 kilogrammes.

The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>85.01</b> Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:		
(A) Motor and generator casings and unwound rotors and stators	6%	—
(B) Transformers rated at not less than 1 KVA on continuous load	8.5%	—
(C) Metal tank mercury arc rectifiers ...	9%	—
(D) Inductors, calibrated ...	15%	—
(E) Other ... ..	11%	—
<b>85.02</b> Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads:		
(A) Chucks and vices ... ..	9%	—
(B) Other ... ..	12%	—
<b>85.03</b> Primary cells and primary batteries ...	14%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
85.04 Electric accumulators ... ..	9%	—
85.05 Tools for working in the hand, with self-contained electric motor	8.5%	—
85.06 Electro-mechanical domestic appliances, with self-contained electric motor	9%	—
85.07 Shavers and hair clippers, with self-contained electric motor:		
(A) Shavers and hair clippers ... ..	8.5%	—
(B) Parts of shavers and hair clippers ...	11.5%	—
85.08 Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); dynamos and cut-outs for use in conjunction therewith:		
(A) Parts of motor vehicles other than ignition magnetos	14%	C 9.5%
(B) Other ... ..	11.5%	E —
85.09 Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:		
(A) Equipment for cycles (other than motor cycles)	15%	—
(B) Equipment for motor vehicles:		
(1) Defrosters and demisters ... ..	12.5%	C 8%
(2) Other ... ..	14%	E —
85.10 Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	12%	—
85.11 Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:		
(A) Welding machines or apparatus (other than tube-making machines or apparatus)	9%	—
(B) Heating and cooking apparatus:		
(1) High frequency induction and dielectric apparatus	8.5%	—
(2) Other ... ..	8%	—
(C) Other machines and apparatus ...	11.5%	—
(D) Parts of the goods of subheadings (A), (B) (2) and (C) above	11.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>85.12 Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hairdryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:</b>		
(A) Heating and cooking apparatus:		
(1) High frequency induction and dielectric apparatus	8.5%	—
(2) Other ... ..	8%	—
(B) Other apparatus and appliances ...	11.5%	—
(C) Parts of the goods of subheadings (A) and (B) above	11.5%	—
<b>85.13 Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)</b>	9%	—
<b>85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers:</b>		
(A) Microphones and stands therefor; loudspeakers and amplifiers, not being sound amplification apparatus of a kind used for the reproduction of music	12%	—
(B) Other loudspeakers and amplifiers ...	12%	C 8% E —
(C) Parts of the goods of subheadings (A) and (B) above	12%	—
<b>85.15 Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:</b>		
(A) Transmitting sets, receiving sets and combined transmitting and receiving sets:		
(1) Receiving sets of the domestic or portable type	16%	—
(2) Sets designed or adapted for fitting to motor vehicles	16%	C 11% E —
(3) Other ... ..	15.5%	—
(B) Parts of the sets of subheading (A) above	16%	—
(C) Radiogramophones; combined recorders and reproducers for magnetic sound recording on tape or wire, incorporated with radio receivers of the domestic type or with radiogramophones	16%	C 10% E —
(D) Other ... ..	16%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
85.16 Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields	12%	—
85.17 Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	12%	—
85.18 Electrical capacitors, fixed or variable ...	13%	—
85.19 Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lamp-holders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (other than telephone switchboards) and control panels:		
(A) Parts of motor vehicles ... ..	14%	C 9.5%
(B) Resistors, precision, standard and laboratory	20%	E —
(C) Other ... ..	9.5%	—
85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:		
(A) Discharge lamps ... ..	15%	—
(B) Arc-lamps for cinematograph projectors	15%	—
(C) Other ... ..	9.5%	—
85.21 Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals:		
(A) Mercury arc rectifiers, being rectifiers with mercury pool cathodes	9.5%	—
(B) Thermionic, cold cathode and photo-cathode valves and tubes other than those described in subheading (A) above	15%	—
(C) Mounted piezo-electric crystals of quartz	6%	—
(D) Other ... ..	20%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>85.22 Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:</b>		
(A) Standard signal generators, radio type; oscillators, laboratory and standard	20%	—
(B) Other ... ..	12.5%	—
<b>85.23 Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:</b>		
(A) Cable core, whether bound with brass tape or not, produced by stripping used submarine cables	—	—
(B) Other ... ..	9%	—
<b>85.24 Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:</b>		
(A) Arc-lamp carbons and parts thereof:		
(1) Arc-lamp carbons which are externally covered with copper and do not exceed 14 millimetres in diameter and parts thereof	4s. 4.8d. [£0.2200] per lb.	—
(2) Other ... ..	1s. 4.8d. [£0.0700] per lb.	—
(B) Amorphous carbon electrodes, but not including primary battery carbons or arc-lamp carbons	15%	—
(C) Carbon brushes fitted with metal terminals or metal connectors	7%	—
(D) Other:		
(1) Carbon electrodes:		
(a) Slabs in length exceeding 960 millimetres and not exceeding 1,040 millimetres, in width exceeding 168 millimetres and not exceeding 190 millimetres, and in thickness exceeding 48 millimetres and not exceeding 52 millimetres	8%	—
(b) Rods in length exceeding 288 millimetres and not exceeding 364 millimetres and in diameter exceeding 48 millimetres and not exceeding 52 millimetres	8%	—
(c) Other ... ..	9.5%	—
(2) Other ... ..	9.5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>85.25 Insulators of any material:</b>		
(A) Porcelain insulators, whether or not incorporating metal fittings, of a weight exceeding 2 lb.	11%	—
(B) Other ... ..	12%	—
<b>85.26 Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25:</b>		
(A) Parts of motor vehicles ... ..	14%	C 9.5% E —
(B) Other ... ..	12%	—
<b>85.27 Electrical conduit tubing and joints therefor, of base metal lined with insulating material</b>	9.5%	—
<b>85.28 Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter</b>	12%	—

## SECTION XVII

VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND  
CERTAIN ASSOCIATED TRANSPORT EQUIPMENT

## Notes

1. This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06.

2. Throughout this Section the expressions "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:

- (a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (c) Articles falling within Chapter 82 (tools);
- (d) Articles falling within heading No. 83.11;
- (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;
- (f) Electrical machinery and equipment (Chapter 85);
- (g) Articles falling within Chapter 90;
- (h) Clocks (Chapter 91);
- (i) Arms (Chapter 93);
- (k) Brushes of a kind used as parts of vehicles (heading No. 96.02).

3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.

5. An incomplete or unfinished article of this Section is to be classified as the corresponding complete or finished article, provided it has the essential character of such complete or finished article.

6. Unless otherwise provided, an article of this Section (or an incomplete or unfinished article classified as if it were complete or finished by virtue of the preceding Note 5) imported unassembled is to be classified as an assembled article of the corresponding kind.



## Chapter 86

*Railway and Tramway Locomotives, Rolling-stock and Parts Thereof; Railway and Tramway Track Fixtures and Fittings; Traffic Signalling Equipment of All Kinds (Not Electrically Powered)*

## Notes

1. This Chapter does not cover:

- (a) Railway or tramway sleepers of wood (heading No. 44.07) or of concrete (heading No. 68.11);
- (b) Railway or tramway track construction material of iron or steel falling within heading No. 73.16; or
- (c) Electrically powered signalling apparatus falling within heading No. 85.16.

2. Heading No. 86.09 is to be taken to apply, *inter alia*, to:

- (a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes and bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; coupling gear and corridor connections;
- (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 86.10 is to be taken to apply, *inter alia*, to:

- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
86.01 Steam rail locomotives and tenders ...	9.5%	—
86.02 Electric rail locomotives, battery operated or powered from an external source of electricity	9.5%	—
86.03 Other rail locomotives ... ..	9.5%	—
86.04 Mechanically propelled railway and tramway coaches, vans and trucks; mechanically propelled track inspection trolleys	9.5%	—
86.05 Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	9.5%	—
86.06 Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	9.5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>86.07 Railway and tramway goods vans, goods wagons and trucks:</b>		
(A) For use on railways not exceeding 3 feet in gauge	20%	—
(B) Other ... ..	12%	—
<b>86.08 Road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship</b>	12%	—
<b>86.09 Parts of railway and tramway locomotives and rolling-stock:</b>		
(A) Of vans, wagons and trucks for use on railways not exceeding 3 feet in gauge	17%	—
(B) Other ... ..	11%	—
<b>86.10 Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment</b>	12%	—

## Chapter 87

*Vehicles, other than Railway or Tramway Rolling-stock, and parts thereof*

## Notes

1. For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.

3. Headings Nos. 87.10 and 87.14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01.

4. The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>87.01 Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:</b>		
(A) Track-laying tractors; one or two wheeled tractors ... ..	9%	—
(B) Other tractors:		
(1) Agricultural tractors ... ..	9%	C 9% E —
(2) Other ... ..	22%	C 15% E —
<b>87.02 Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):</b>		
(A) Dumpers designed solely for use in excavating and levelling operations	9%	—
(B) Agricultural vehicles of a kind mainly used for hauling or pushing another vehicle, appliance or load	9%	C 9% E —
(C) Other:		
(1) Motor vehicles for the transport of persons including vehicles designed for the transport of both passengers and goods:		
(a) With a seating capacity of 15 or more and either a spark ignition engine of a cylinder capacity of 2,800 cubic centimetres or more or a compression ignition engine of a cylinder capacity of 2,500 cubic centimetres or more	22%	C 15% E —
(b) Other ... ..	13%	C 8.5% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>87.02 Motor vehicles for the transport of persons, etc.—contd.</b> (C) Other—contd.		
(2) Motor vehicles for the transport of goods or materials:		
(a) With either a spark ignition engine of a cylinder capacity of 2,800 cubic centimetres or more or a compression ignition engine of a cylinder capacity of 2,500 cubic centimetres or more	22%	C 15% E —
(b) Other ... ..	13%	C 8.5% E —
<b>87.03 Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02</b>	13.5%	C 9% E —
<b>87.04 Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:</b>		
(A) For track-laying tractors or the dumpers of subheading No. 87.02 (A)	9%	—
(B) Other:		
(1) For motor vehicles for the transport of persons including vehicles designed for the transport of both passengers and goods:		
(a) With a seating capacity of 15 or more and either a spark ignition engine of a cylinder capacity of 2,800 cubic centimetres or more or a compression ignition engine of a cylinder capacity of 2,500 cubic centimetres or more	22%	C 15% E —
(b) Other ... ..	13%	C 8.5% E —
(2) For other motor vehicles:		
(a) With either a spark ignition engine of a cylinder capacity of 2,800 cubic centimetres or more or a compression ignition engine of a cylinder capacity of 2,500 cubic centimetres or more	22%	C 15% E —
(b) Other ... ..	13%	C 8.5% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>87.05 Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03</b>	13·5%	C 9% E —
<b>87.06 Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:</b>		
(A) Of track-laying tractors, of one or two wheeled tractors, or of the dumpers of subheading No. 87.02 (A)	8·5%	—
(B) Other:		
(1) Of safety glass ... ..	12·5%	C 8·5% E —
(2) Other ... ..	13%	C 8·5% E —
<b>87.07 Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors</b>	10·5%	—
<b>87.08 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles</b>	11·5%	—
<b>87.09 Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:</b>		
(A) Motor-bicycles with internal combustion piston engines of a cylinder capacity of not less than 800 cubic centimetres	18%	C 18% E —
(B) Other ... ..	18·5%	C 18·5% E —
<b>87.10 Cycles, not motorised ... ..</b>	20%	—
<b>87.11 Invalid carriages, fitted with means of mechanical propulsion (motorised or not)</b>	10·5%	C 3·5% E —
<b>87.12 Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:</b>		
(A) Of motor-cycles, side-cars, auto-cycles, cycles fitted with an auxiliary motor, or motorised invalid carriages	18·5%	C 12% E —
(B) Of cycles (not motorised), or invalid carriages (not motorised)	20%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>87.13 Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof</b>	12%	—
<b>87.14 Other vehicles (including trailers), not mechanically propelled, and parts thereof:</b>		
<b>(A) Trailer units of flexible or articulated motor vehicles and parts thereof</b>	22%	C    15% E    —
<b>(B) Other ... ..</b>	12.5%	—

## Chapter 88

*Aircraft and parts thereof; Parachutes; Catapults and similar Aircraft Launching Gear;  
Ground Flying Trainers*

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>88.01</b> Balloons and airships ... ..	10·5%	—
<b>88.02</b> Flying machines, gliders and kites; roto- chutes:		
(A) Helicopters of an empty weight of 2,000 kilogrammes or less	14%	—
(B) Other ... ..	8%	—
<b>88.03</b> Parts of goods falling in heading No. 88.01 or 88.02	8%	—
<b>88.04</b> Parachutes and parts thereof and accessories thereto:		
(A) Of silk or man-made fibres ... ..	20%	C 16·5% E —
(B) Other ... ..	9·5%	—
<b>88.05</b> Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	9·5%	—

## Chapter 89

*Ships, Boats and Floating Structures*

## Note

A hull, unfinished or incomplete vessel, assembled or unassembled, or a complete vessel, unassembled, is to be classified as a vessel of a particular kind if it has the essential character of a vessel of that kind except that a hull or such a vessel for breaking up is to be classified in heading No. 89.04. In other cases such goods are to be classified within heading No. 89.01.

*Special Note applying to subheadings only*

References in this Chapter to gross tonnage are references thereto as ascertained in accordance with the Merchant Shipping Acts as for the time being in force or, where not capable of being ascertained under those Acts, as ascertained by such methods as the Commissioners of Customs and Excise may determine.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>89.01</b> Ships, boats and other vessels not falling within any of the following headings of this Chapter:		
(A) Of a gross tonnage of 80 tons or more	—	—
(B) Fishing vessels of the kind commonly known as Danish-type seiners with a fuel carrying capacity of not less than 500 gallons	—	—
(C) Other ... ..	6%	—
<b>89.02</b> Tugs:		
(A) Of a gross tonnage of 80 tons or more	—	—
(B) Other ... ..	6%	—
<b>89.03</b> Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks:		
(A) Of a gross tonnage of 80 tons or more	—	—
(B) Other ... ..	6%	—
<b>89.04</b> Ships, boats and other vessels for breaking up	The same rate as if not for breaking up	—
<b>89.05</b> Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	9.5%	—



## SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF

## Chapter 90

*Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; Parts Thereof*

## Notes

1. This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17);
  - (b) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;
  - (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;
  - (d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;
  - (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
  - (f) Pumps incorporating measuring devices, of heading No. 84.10; weighing machinery, including weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84.61;
  - (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;
  - (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 92.13);
  - (i) Articles of Chapter 97; or
  - (k) Capacity measures, which are to be classified according to the material of which they are made.
2. An incomplete or unfinished machine, appliance, instrument or apparatus is to be classified with the corresponding complete or finished machine, appliance, instrument or apparatus, provided it has the essential character of that complete or finished article.
3. Subject to Notes 1 and 2 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments, or apparatus falling within any heading of this Chapter are to be classified as follows:
- (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;
  - (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.

4. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No. 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No. 90.16.

6. Heading No. 90.28 is to be taken to apply, and apply only, to the following goods which are to be taken not to fall within any other heading of this Schedule:

- (a) Instruments or apparatus for measuring or checking electrical quantities;
- (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
- (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
- (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

7. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers when imported separately are not to be treated as parts of or accessories to their articles but are to be classified within heading No. 42.02 or according to their constituent material as appropriate.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>90.01</b> Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material	30%	—
<b>90.02</b> Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:		
(A) Lighthouse lenses of glass, being di-optic drum lenses of external diameter not less than 10 inches	26.5%	—
(B) Other ... ..	30%	—
<b>90.03</b> Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	12%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
90.04 Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other	12%	—
90.05 Refracting telescopes (monocular and binocular), prismatic or not	24%	—
90.06 Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	24%	—
90.07 Photographic cameras; photographic flashlight apparatus; photo-copying apparatus (not contact type):		
(A) Photographic cameras:		
(1) Of fixed focus with a single simple lens, excluding folding cameras	22%	—
(2) Other ... ..	24%	—
(B) Photographic flashlight apparatus ...	11%	—
(C) Photo-copying apparatus (not contact type)	8.5%	—
(D) Tripods and other stands for articles of this heading; pistol grips for cameras of this heading	12%	—
90.08 Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles:		
(A) Tripods and other stands for articles of this heading; pistol grips for cameras of this heading	12%	—
(B) Cinematographic projectors ... ..	15%	—
(C) Cinematographic sound reproducers (photo-electric)	15%	C E 9.5%
(D) Cinematographic projectors combined with sound reproducers (photo-electric or magnetic)	15%	—
(E) Cinematographic cameras:		
(1) For film of a width of 16 millimetres	21%	—
(2) Other ... ..	24%	—
(F) Other ... ..	24%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>90.09 Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:</b>		
(A) Tripods and other stands for image projectors	12%	—
(B) Other ... ..	24%	—
<b>90.10 Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (contact type); spools or reels, for film; screens for projectors:</b>		
(A) Cinematographic editing machines incorporating means of projection	22.5%	—
(B) Other:		
(1) Cinematographic enlargers and reducers (optical printers); re-recorders; other optical projection apparatus	24%	—
(2) Film viewing magnifiers ... ..	24%	—
(3) Re-winders for cinematograph film	9%	—
(4) Other ... ..	9.5%	—
<b>90.11 Microscopes and diffraction apparatus, electron and proton</b>	20%	—
<b>90.12 Compound optical microscopes, whether or not provided with means for photographing or projecting the image:</b>		
(A) Micro-manipulators ... ..	20%	—
(B) Other ... ..	30%	—
<b>90.13 Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter:</b>		
(A) Spotlights (non-focusing) and searchlights	20%	—
(B) Other ... ..	24%	—
<b>90.14 Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders:</b>		
(A) Instruments incorporating optical elements but not including instruments in which the optical element is for viewing a scale or for some other subsidiary function	29%	—
(B) Other:		
(1) Compasses ... ..	20%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>90.14</b> Surveying (including photogrammetrical surveying), etc.— <i>contd.</i>		
(B) Other:— <i>contd.</i>		
(2) Surveying (including photogrammetrical surveying) and hydrographic instruments:		
(a) Clinometers; hypsometers; co-ordinatographs	15%	—
(b) Cross staff heads; plane tables	14%	—
(c) Other ... ..	12.5%	—
(3) Navigational instruments:		
(a) Accelerometers; altimeters; horizons (artificial), gyroscopic type	15%	—
(b) Other ... ..	12.5%	—
(4) Meteorological, hydrological and geophysical instruments	14%	—
<b>90.15</b> Balances of a sensitivity of five centigrammes or better, with or without their weights	20%	—
<b>90.16</b> Drawing, marking-out and mathematical calculating instruments (for example, drafting machines, pantographs, slide rules, disc calculators, centre punches, scribes and carpenters' marking gauges); measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:		
(A) Instruments, appliances and machines incorporating optical elements but not including instruments, appliances or machines in which the optical element is for viewing a scale or for some other subsidiary function:		
(1) Profile projectors ... ..	24.5%	—
(2) Other ... ..	30%	—
(B) Other instruments, appliances and machines:		
(1) Calculating cylinders, dials and rules; isographs; half sets; compasses (including beam compasses); dividers (including proportional dividers); bows; spring bows; ruling pens; pantographs and eidographs; slide rules	20%	—
(2) Curves; drafting machines; parallel rules; protractors; precision squares, set squares and T squares; scribing blocks of precision or surface gauges; straight edges; surface plates	15%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>90.16 Drawing, marking-out and mathematical calculating instruments, etc.—<i>contd.</i></b>		
(B) Other instruments, appliances and machines:— <i>contd.</i>		
(3) Other:		
(a) Gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms	15%	—
(b) Other ... ..	14%	—
<b>90.17 Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):</b>		
(A) Instruments and appliances incorporating optical elements but not including instruments or appliances in which the optical element is for viewing a scale or for some other subsidiary function:		
(1) Mirrors, mouth, not optically worked	9.5%	—
(2) Other ... ..	24%	—
(B) Other instruments and appliances:		
(1) Cardiographs; optometers; myographs	13%	—
(2) Glass barrelled hypodermic syringes	13%	—
(3) Other ... ..	11%	—
<b>90.18 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators)</b>	8%	—
<b>90.19 Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids; splints and other fracture appliances</b>	9%	—
<b>90.20 Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like</b>	15%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>90.21</b> Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	9.5%	
<b>90.22</b> Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	12%	
<b>90.23</b> Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:		
(A) Pyrometers, optical ... ..	30%	—
(B) Other ... ..	15%	—
<b>90.24</b> Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14; heat meters of a type used with central heating systems and the like	9.5%	
<b>90.25</b> Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes:		
(A) Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function	24%	—
(B) Environmental test chambers ...	8.5%	—
(C) Other instruments and apparatus ...	20%	—
<b>90.26</b> Gas, liquid and electricity supply or production meters; calibrating meters therefor	9.5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>90.27</b> Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes:		
(A) Stroboscopes ... ..	30%	—
(B) Mileometers, revolution indicators and speed indicators, suitable for use on motor vehicles	14%	C 9.5% E —
(C) Other ... ..	12%	—
<b>90.28</b> Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:		
(A) Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function	24%	—
(B) Telemetering instruments and apparatus	12.5%	—
(C) Automatic voltage regulators and other automatic regulators of electrical quantities; automatic control instruments and apparatus for controlling non-electrical quantities but not including instruments and apparatus for automatic control of flow, depth, pressure or other variables of liquids or gases, or of temperature	12.5%	—
(D) Other ... ..	14%	—
<b>90.29</b> Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	The rate of duty applicable to the article of which the goods are parts or accessories	—



## Chapter 91

*Clocks and Watches and Parts Thereof*

## Notes

1. For the purposes of headings Nos. 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hairspring and not exceeding twelve millimetres in thickness measured with the plate and bridges.

2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

3. Headings Nos. 91.09, 91.10 and 91.11 are to be taken not to include:

- (a) Weights, clock or watch glasses, watch chains or straps, ball bearings or bearing balls;
- (b) Electric motors, electro-magnets and other electrical parts of the kinds used both in clocks or watches and in other articles, whether or not suitable for use only in clocks or watches;
- (c) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07).

Clock or watch springs are to be classified as clock or watch parts (heading No. 91.11).

4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.

5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>91.01 Pocket-watches, wrist-watches and other watches, including stop-watches:</b>		
(A) Watches capable of indicating the time of day	20%	C 13% E —
(B) Other ... ..	12%	—
<b>91.02 Clocks with watch movements (excluding clocks of heading No. 91.03):</b>		
(A) Alarm clocks:		
(1) Of a value not less than 12s. [£0·6000] each	2s. 9·6d. [£0·1400] each or 15%, whichever is the greater	C 1s. 9·6d. [£0·0900] each or 9·5%, whichever is the greater E —
(2) Other ... ..	2s. 6d. [£0·1250] each	C 1s. 8·4d. [£0·0850] each E —
(B) Other ... ..	20%	C 13% E —
<b>91.03 Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels</b>	20%	C 13% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>91.04 Other clocks:</b>		
(A) Alarm clocks:		
(1) Of a value not less than 12s. [£0·6000] each	2s. 9·6d. [£0·1400] each or 15%, whichever is the greater	C 1s. 9·6d. [£0·0900] each or 9·5%, which- ever is the greater E —
(2) Other ... ..	2s. 6d. [£0·1250] each	C 1s. 8·4d. [£0·0850] each E —
(B) Other ... ..	20%	E 13% C — E —
<b>91.05 Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time:</b>		
(A) Apparatus capable of indicating the time of day	20%	C 13% E —
(B) Other ... ..	12%	—
<b>91.06 Time switches with clock or watch movement (including secondary movement) or with synchronous motor</b>	12%	—
<b>91.07 Watch movements (including stop-watch movements), assembled:</b>		
(A) Movements suitable for articles cap- able of indicating the time of day	20%	C 13% E —
(B) Other ... ..	12%	—
<b>91.08 Clock movements (including secondary movements), assembled:</b>		
(A) Movements suitable for articles cap- able of indicating the time of day	20%	C 13% E —
(B) Other ... ..	12%	—
<b>91.09 Watch cases and parts of watch cases, including blanks thereof</b>	20%	C 13% E —
<b>91.10 Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof</b>	20%	C 13% E —
<b>91.11 Other clock and watch parts ... ..</b>	20%	C 13% E —

## Chapter 92

*Musical Instruments; Sound Recorders and Reproducers; Television Image and Sound Recorders and Reproducers, Magnetic; Parts and Accessories of such Articles*

## Notes

## 1. This Chapter does not cover:

- (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (c) Microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio receiver (heading No. 85.15);
- (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02;
- (e) Toy instruments (heading No. 97.03); or
- (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

2. For the purposes of this Chapter, an incomplete or unfinished instrument or apparatus is to be classified as the corresponding complete or finished article, provided it has the essential character of such a complete or finished article.

3. Bows and sticks and similar devices used in playing the musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are classified elsewhere in this Schedule, in general according to their constituent material, and not under heading No. 92.10 or 92.13.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>92.01 Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps:</b>		
(A) Harps ... ..	—	—
(B) Other ... ..	20%	C 13% E —
<b>92.02 Other string musical instruments ... ..</b>	15%	C 9.5% E —

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>92.03 Pipe and reed organs, including harmoniums and the like:</b>		
(A) Reed organs, including harmoniums	15%	—
(B) Other ... ..	15%	C 9.5% E —
<b>92.04 Accordions, concertinas and similar musical instruments; mouth organs:</b>		
(A) Piano accordions ... ..	9.5%	C 6% E —
(B) Other ... ..	12%	C 8% E —
<b>92.05 Other wind musical instruments ... ..</b>	15%	C 9.5% E —
<b>92.06 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)</b>	20%	C 13% E —
<b>92.07 Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)</b>	15%	C 9.5% E —
<b>92.08 Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boat-swains' pipes):</b>		
(A) Musical instruments:		
(1) Musical boxes ... ..	18%	C 12% E —
(2) Other ... ..	20%	C 13% E —
(B) Mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments	12%	—
<b>92.09 Musical instrument strings:</b>		
(A) For keyboard instruments ... ..	20%	C 13% E —
(B) Other ... ..	15%	C 9.5% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>92.10 Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:</b>		
(A) Parts and accessories of musical instruments (including pitch pipes and tuning forks of a kind designed for musical purposes):		
(1) Parts of organs (other than reeds) but not including parts of mouth organs	6%	C 3% E —
(2) Reeds, and reed plates incorporating reeds, not comprised in sub-heading (1) above	12%	C 8% E —
(3) Drum head skins ... ..	9%	—
(4) Mechanical movements for musical boxes	15%	C 9.5% E —
(5) Other parts and accessories:		
(a) Specialised for use with concertinas, accordions, wind or string instruments	15%	C 9.5% E —
(b) Other ... ..	20%	C 13% E —
(B) Metronomes; tuning forks and pitch pipes not comprised in sub-heading (A) above	12%	—
<b>92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:</b>		
(A) Dictating machines, and reproducing machines adapted for use therewith (but not including machines suitable for the recording or reproduction of music)	10%	—
(B) Television image and sound recorders and reproducers, magnetic	9.5%	—
(C) Other:		
(1) Gramophones with electrical amplification; combined recorders and reproducers (complete with electrical amplifiers); recorders without reproducing apparatus	12%	C 8% E —
(2) Other ... ..	14.5%	C 10% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>92.12 Gramophone records; other articles having recordings (whether of sound or not) or data embodied therein by means similar to those used for the recording of sound; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for embodying recordings or data by means similar to those used for the recording of sound:</b>		
(A) Matrices, impressed ... ..	—	—
(B) Gramophone records for the reproduction of speech, specially adapted for the use of the blind	—	—
(C) Other:		
(1) Sound recordings for reproducing music:		
(a) Gramophone records ... ..	9%	C 6% E —
(b) Other ... ..	15%	C 9·5% E —
(2) Other ... ..	6%	E —
<b>92.13 Other parts and accessories of apparatus falling within heading No. 92.11:</b>		
(A) Record shaving machines adapted for use in connection with dictating machines	10%	—
(B) Parts and accessories of the apparatus of subheading No. 92.11(B)	9·5%	—
(C) Gramophone needles or styli:		
(1) Of steel or fibre ... ..	11%	C 7% E —
(2) Of other materials... ..	13%	C 8·5% E —
(D) Other parts and accessories:		
(1) Of gramophones ... ..	14·5%	C 10% E —
(2) Other ... ..	12%	C 8% E —

## SECTION XIX

## ARMS AND AMMUNITION; PARTS THEREOF

## Chapter 93

*Arms and Ammunition; Parts thereof*

## Notes

1. This Chapter does not cover:

- (a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (c) Armoured fighting vehicles (heading No. 87.08);
- (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys falling within Chapter 97; or
- (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

2. For the purposes of this Chapter, incomplete or unfinished arms are to be classified with the corresponding complete or finished articles, provided they have the essential character of such complete or finished articles.

3. In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.

4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
93.01 Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	15%	—
93.02 Revolvers and pistols, being firearms ...	12%	—
93.03 Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	12%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>93.04 Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:</b>		
(A) Miniature, cadet and sporting rifles and carbines; sporting guns; pistols and revolvers for firing blank cartridges only	12%	—
(B) Other ... ..	11%	—
<b>93.05 Arms of other descriptions, including air, spring and similar pistols, rifles and guns:</b>		
(A) Air, spring and similar pistols, rifles and guns	21%	—
(B) Other ... ..	12%	—
<b>93.06 Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms:</b>		
(A) Wooden stock blocks, roughly sawn or planed or polished but not further manufactured	6%	—
(B) Other parts ... ..	12%	—
<b>93.07 Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition</b>	12%	—



## SECTION XX

## MISCELLANEOUS MANUFACTURED ARTICLES

## Chapter 94

*Furniture and parts thereof; Bedding, Mattresses, Mattress Supports,  
Cushions and similar Stuffed Furnishings*

## Notes

1. This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings;
- (c) Articles of stone or ceramic materials, used as chairs, seats, tables or columns, of the kind used in parks, gardens or vestibules, falling within Chapter 68 or 69;
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No. 70.09;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); and safes falling within heading No. 83.03;
- (f) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);
- (h) Dentists' spittoons falling within heading No. 90.17;
- (i) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or
- (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

2. The references in headings Nos. 94.01 and 94.02 to chairs and other seats and in headings Nos. 94.02 and 94.03 to furniture are to be taken as not applying to articles which are not designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following, even if they are designed to be fixed to the wall or to stand one on the other:

- (a) Kitchen cabinets and similar cupboards;
- (b) Folding seats and beds;
- (c) Unit bookcases and similar unit furniture.

3. An article of furniture, whether or not comprising sheets, parts or fittings of glass, marble or other materials, imported unassembled, is to be treated as a single assembled article of furniture, provided that the components are imported together.

4. (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.

(b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>94.01 Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:</b>		
(A) Chairs and other seats:		
(1) Wholly of birchwood (other than plywood or bentwood), not stained, polished, painted or otherwise treated	11.5%	—
(2) Other:		
(a) Of metal ... ..	11%	—
(b) Of other materials ... ..	12%	—
(B) Parts of the above ... ..	12%	—
<b>94.02 Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles</b>	11%	—
<b>94.03 Other furniture and parts thereof:</b>		
(A) Tables, stands, desks and counters, bookcases and bookshelves, drawers and cupboards, shelving, storage bins and storage racks, office letter racks, lockers and cabinets (including filing cabinets):		
(1) Of metal ... ..	11%	—
(2) Of other materials ... ..	12%	—
(B) Other furniture ... ..	12%	—
(C) Parts of the above ... ..	12%	—
<b>94.04 Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material, or of expanded, foam or sponge rubber or of expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	24%	C 20.5% E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	21%	C 17% E —
(C) Other ... ..	20%	—

## Chapter 95

*Articles and Manufactures of Carving or Moulding Material***Note**

This Chapter does not cover:

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);
- (b) Fans or hand screens, non-mechanical (heading No. 67.05);
- (c) Articles falling within Chapter 71 (for example, imitation jewellery);
- (d) Cutlery or other articles falling within Chapter 82, whether or not having handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separate handles or other parts of such articles;
- (e) Articles falling within Chapter 90 (for example, spectacle frames);
- (f) Articles falling within Chapter 91 (for example, clock or watch cases);
- (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);
- (h) Articles falling within Chapter 93 (arms and parts thereof);
- (i) Articles falling within Chapter 94 (furniture and parts thereof);
- (k) Brushes, powder-puffs or other articles falling within Chapter 96;
- (l) Articles falling within Chapter 97 (toys, games and sports requisites);
- (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or
- (n) Collectors' pieces or antiques (Chapter 99).

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>95.01</b> Worked tortoise-shell and articles of tortoise-shell	18%	—
<b>95.02</b> Worked mother of pearl and articles of mother of pearl:		
(A) Mother of pearl discs, cut from simply prepared shell, not polished or otherwise worked	6%	—
(B) Other ... ..	18%	—
<b>95.03</b> Worked Ivory and articles of ivory	17%	—
<b>95.04</b> Worked bone (excluding whalebone) and articles of bone (excluding whalebone):		
(A) Unstrung beads ... ..	—	—
(B) Other ... ..	9.5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>95.05 Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material:</b>		
(A) Unstrung beads made of shells ...	—	—
(B) Unmounted cameos made of natural coral or of shell and of a size and shape suitable for use in articles of jewellery or imitation jewellery	—	—
(C) Other:		
(1) Coral (natural or agglomerated) and articles thereof	18%	—
(2) Other ... ..	9.5%	—
<b>95.06 Worked vegetable carving material (for example, corozo) and articles of vegetable carving material:</b>		
(A) Unstrung beads made of seeds ...	—	—
(B) Other ... ..	9.5%	—
<b>95.07 Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances:</b>		
(A) Unmounted cameos made of amber and of a size and shape suitable for use in articles of jewellery or imitation jewellery	—	—
(B) Other ... ..	16%	—
<b>95.08 Moulded or carved articles of stearin, of natural gums or natural resins (for example, copal or rosin) or of other non-mineral substances, not elsewhere specified or included; moulded or carved articles of wax or of modelling pastes; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin</b>	11%	—

## Chapter 96

*Brooms, Brushes, Feather Dusters, Powder-puffs and Sieves*

## Notes

1. This Chapter does not cover:

(a) Articles falling within Chapter 71;

(b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17; or

(c) Toys (Chapter 97).

2. In heading No. 96.03, the expression "prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
96.01 Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	12%	—
96.02 Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops:		
(A) Paint rollers, squeegees and mops ...	12%	—
(B) Brooms, household and toilet brushes:		
(1) With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	22.5%	C 20% E —
(2) With filling of iron or steel wire ...	22.5%	—
(3) Other ... ..	6s. [£0.3000] per gross or 20%, whichever is the greater	—
(C) Other:		
(1) Brushes with filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	20%	C 18% E —
(2) Brushes with filling of iron or steel wire; pipe cleaners	20%	—
(3) Other ... ..	17%	—
96.03 Prepared knots and tufts for broom or brush making	12%	—
96.04 Feather dusters ... ..	12%	—
96.05 Powder-puffs and pads for applying cosmetics or toilet preparations	12%	—
96.06 Hand sieves and hand riddles ... ..	15%	—

## Chapter 97

*Toys, Games and Sports Requisites; Parts thereof***Notes**

1. This Chapter does not cover:

- (a) Christmas tree candles (heading No. 34.06);
- (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05;
- (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;
- (d) Rubber tyres (heading No. 40.11); sports bags or other containers of heading No. 42.02 or 43.03;
- (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
- (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
- (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
- (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
- (i) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (l) Articles falling within heading No. 83.11;
- (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;
- (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);
- (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
- (q) Decoy calls and whistles (heading No. 92.08);
- (r) Arms or other articles of Chapter 93; or
- (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.

4. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.

5. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>97.01 Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	15%	C 12% E —
(B) Other ... ..	15%	—
<b>97.02 Dolls:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	15%	C 12% E —
(B) Other ... ..	15%	—
<b>97.03 Other toys; working models of a kind used for recreational purposes:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	15%	C 12% E —
(B) Other ... ..	15%	—
<b>97.04 Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):</b>		
(A) Playing cards, exceeding 1½ inches in length and 1¼ inches in width, being any of the 13 cards of a conventional suit	2s. 6d. [£0·1250] per 100 packs (each of 52 cards), and so in proportion for any other number of cards	C 2s. 6d. [£0·1250] per 100 packs (each of 52 cards), and so in proportion for any other number of cards E —
(B) Coin or disc operated machines ...	12%	—
(C) Other ... ..	15%	—
<b>97.05 Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities, (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor):</b>		
(A) Christmas tree decorations and similar articles for Christmas festivities, electrical	12%	—
(B) Other:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	15%	C 12% E —
(2) Other ... ..	15%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>97.06 Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04):</b>		
(A) Wooden golf club head blocks roughly shaped by sawing but not further manufactured	6%	—
(B) Rackets, exceeding 9 oz. in weight ...	5s. [£0·2500] per racket or 21%, whichever is the greater	—
(C) Unstrung racket frames ... ..	3s. [£0·1500] per frame or 21%, whichever is the greater	—
(D) Golf clubs of a value exceeding 12s. 6d. [£0·6250] each; golf club shafts of a value exceeding 4s. 6d. [£0·2250] each; rough turned wooden golf club shafts of any value; golf tees of wood	20%	—
(E) Skates ... ..	20%	—
(F) Other ... ..	21%	—
<b>97.07 Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds" and similar lures:</b>		
(A) Fishing rods of iron or steel ... ..	9%	—
(B) Fishing reels; fish hooks of iron or steel	15%	—
(C) Other ... ..	17%	—
<b>97.08 Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres</b>	15%	—



## Chapter 98

*Miscellaneous Manufactured Articles*

## Notes

1. This Chapter does not cover:

- (a) Eyebrow and other cosmetic pencils (heading No. 33.06);
- (b) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (a) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);
- (c) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (d) Mathematical drawing pens (heading No. 90.16); or
- (e) Toys falling within Chapter 97.

2. Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>98.01 Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:</b>		
(A) Buttons and button moulds, and parts and blanks thereof	26%	—
(B) Cuff-links and parts and blanks thereof:		
(1) Decorative glass smallwares, unmounted	—	—
(2) Decorative plastic smallwares, unmounted	10%	—
(3) Other ... ..	15%	—
(C) Press-fasteners of the dome type having not less than three parts to a set	7.5%	—
(D) Other ... ..	9%	—
<b>98.02 Slide fasteners and parts thereof:</b>		
(A) Slide fasteners ... ..	7.2d. [£0.0300] per dozen plus, for any length in excess of 2½ inches, 1.2d. [£0.0050] per dozen for each inch or part of an inch of such excess	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>98.02 Slide fasteners, etc.—contd.</b>		
(B) Parts of slide fasteners:		
(1) Metal chain scoops mounted on tape or other material	0·72d. [£0·0030] per foot length of single tape or 12%, whichever is the greater	—
(2) Unmounted metal chain scoops and all other metal components	1s. 9d. [£0·0875] per lb. or 12%, whichever is the greater	—
(3) Other ... ..	6%	—
<b>98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05</b>	12%	—
<b>98.04 Pen nibs and nib points ... ..</b>	9%	—
<b>98.05 Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks:</b>		
(A) Pencil leads and tailors' chalks ...	6%	—
(B) Pencils, slate pencils, drawing charcoals and billiards chalks	12%	—
(C) Crayons, pastels, writing and drawing chalks	10%	—
<b>98.06 Slates and boards, with writing or drawing surfaces, whether framed or not</b>	12%	—
<b>98.07 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks:</b>		
(A) Hand-operated daters and numberers with metal figures over 6 millimetres in height, and self-inking hand-operated daters and numberers with rubber letters or figures	7%	—
(B) Devices for making labels by printing or embossing, otherwise than by stamping the whole legend simultaneously	8%	—
(C) Other ... ..	12%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>98.08</b> Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	12%	--
<b>98.09</b> Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	12%	--
<b>98.10</b> Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:		
(A) Portable lighters, being portable mechanical, chemical, electrical or similar contrivances intended to provide a means of ignition, whether by spark, flame or otherwise, and parts thereof:		
(1) Portable lighters constructed solely for the purpose of igniting gas for domestic use, whether complete or incomplete (including stems of electrical lighters and rigid or spring frames of flint lighters)	--	--
(2) Other portable lighters, complete or incomplete (including bodies)	--	--
(3) Parts not specified above ...	12%	--
(B) Other lighters and parts thereof ...	12%	--
<b>98.11</b> Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof:		
(A) Briar root blocks, roughly shaped by sawing but not further manufactured; briar pipe bowls, with stem either undrilled or drilled to a bore of 4 millimetres or less	--	--
(B) Other ... ..	8%	--
<b>98.12</b> Combs, hair-slides and the like ... ..	12%	--
<b>98.13</b> Corset busks and similar supports for articles of apparel or clothing accessories	12%	--
<b>98.14</b> Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor:		
(A) Of glass, or containing precious metal (not including base metal rolled, coated or plated with precious metal)	18%	--
(B) Other ... ..	12%	--

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>98.15 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners:</b>		
(A) Vacuum flasks and other vacuum vessels, complete with cases	18%	—
(B) Parts ... ..	16%	—
<b>98.16 Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing</b>	9.5%	—

## SECTION XXI

## WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

## Chapter 99

*Works of Art, Collectors' Pieces, and Antiques*

## Notes

1. This Chapter does not cover:

- (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12);  
or
- (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).

2. For the purposes of heading No. 99.02, the expression " original engravings, prints and lithographs " means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photo-mechanical process.

3. Heading No. 99.03 is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (a) Subject to Notes 1 to 3 above, articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of this Schedule.

(b) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
99.01 Paintings, drawings and pastels, executed entirely by hand (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles)	—	—
99.02 Original engravings, prints and lithographs:		
(A) Of an age exceeding 100 years ...	—	—
(B) Other ... ..	12%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>99.03</b> Original sculptures and statuary, in any material:		
(A) Of an age exceeding 100 years ...	—	—
(B) Other ... ..	12%	—
<b>99.04</b> Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined	—	—
<b>99.05</b> Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	—	—
<b>99.06</b> Antiques of an age exceeding one hundred years	—	—

## LIST OF SECTION AND CHAPTER TITLES

## Section I

## Live Animals; Animal Products

## Chapter

- 1 Live animals.
- 2 Meat and edible meat offals.
- 3 Fish, crustaceans and molluscs.
- 4 Dairy produce; birds' eggs; natural honey.
- 5 Products of animal origin, not elsewhere specified or included.

## Section II

## Vegetable Products

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
- 7 Edible vegetables and certain roots and tubers.
- 8 Edible fruit and nuts; peel of melons or citrus fruit.
- 9 Coffee, tea, maté and spices.
- 10 Cereals.
- 11 Products of the milling industry; malt and starches; gluten; inulin.
- 12 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder.
- 13 Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts.
- 14 Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included.

## Section III

Animal and Vegetable Fats and Oils and their Cleavage Products;  
Prepared Edible Fats; Animal and Vegetable Waxes

- 15 Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes.

## Section IV

## Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco

- 16 Preparations of meat, of fish, of crustaceans or molluscs.
- 17 Sugars and sugar confectionery.
- 18 Cocoa and cocoa preparations.
- 19 Preparations of cereals, flour or starch; pastrycooks' products.
- 20 Preparations of vegetables, fruit or other parts of plants.
- 21 Miscellaneous edible preparations.
- 22 Beverages, spirits and vinegar.
- 23 Residues and waste from the food industries; prepared animal fodder.
- 24 Tobacco.

## Section V

## Mineral Products

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement.
- 26 Metallic ores, slag and ash.
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

## Section VI

**Products of the Chemical and Allied Industries***Chapter*

- 28 Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes.
- 29 Organic chemicals.
- 30 Pharmaceutical products.
- 31 Fertilisers.
- 32 Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks.
- 33 Essential oils and resinoids; perfumery, cosmetics and toilet preparations.
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes".
- 35 Albuminoidal substances; glues.
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
- 37 Photographic and cinematographic goods.
- 38 Miscellaneous chemical products.

## Section VII

**Artificial Resins and Plastic Materials, Cellulose Esters and Ethers, and Articles thereof; Rubber, Synthetic Rubber, Factice, and Articles thereof**

- 39 Artificial resins and plastic materials, cellulose esters and ethers; articles thereof.
- 40 Rubber, synthetic rubber, factice, and articles thereof.

## Section VIII

**Raw Hides and Skins, Leather, Furskins and Articles thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Gut (other than Silk-Worm Gut)**

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

## Section IX

**Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto and of other Plaiting Materials; Basketware and Wickerwork**

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

## Section X

**Paper-Making Material; Paper and Paperboard and Articles thereof**

- 47 Paper-making material.
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard.
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.



## Section XI

## Textiles and Textile Articles

## Chapter

- 50 Silk and waste silk.
- 51 Man-made fibres (continuous).
- 52 Metallised textiles.
- 53 Wool and other animal hair.
- 54 Flax and ramie.
- 55 Cotton.
- 56 Man-made fibres (discontinuous).
- 57 Other vegetable textile materials; paper yarn and woven fabrics of paper yarn.
- 58 Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery.
- 59 Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use.
- 60 Knitted and crocheted goods.
- 61 Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods.
- 62 Other made up textile articles.
- 63 Old clothing and other textile articles; rags.

## Section XII

**Footwear, Headgear, Umbrellas, Sunshades, Whips, Riding-crops and  
Parts thereof; Prepared Feathers and Articles made therewith;  
Artificial Flowers; Articles of Human Hair; Fans**

- 64 Footwear, gaiters and the like; parts of such articles.
- 65 Headgear and parts thereof.
- 66 Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof.
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair; fans.

## Section XIII

**Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of  
Similar Materials; Ceramic Products; Glass and Glassware**

- 68 Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials.
- 69 Ceramic products.
- 70 Glass and glassware.

## Section XIV

**Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled  
Precious Metals, and Articles thereof; Imitation Jewellery; Coin**

- 71 Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery.
- 72 Coin.

## Section XV

**Base Metals and Articles of Base Metal**

- 73 Iron and steel and articles thereof.
- 74 Copper and articles thereof.
- 75 Nickel and articles thereof.
- 76 Aluminium and articles thereof.
- 77 Magnesium and beryllium and articles thereof.
- 78 Lead and articles thereof.
- 79 Zinc and articles thereof.
- 80 Tin and articles thereof.
- 81 Other base metals employed in metallurgy and articles thereof.
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof.
- 83 Miscellaneous articles of base metal.

## Section XVI

**Machinery and Mechanical Appliances; Electrical Equipment;  
Parts thereof***Chapter*

- 84 Boilers, machinery and mechanical appliances; parts thereof.
- 85 Electrical machinery and equipment; parts thereof.

## Section XVII

**Vehicles, Aircraft, and Parts thereof; Vessels and certain  
associated Transport Equipment**

- 86 Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered).
- 87 Vehicles, other than railway or tramway rolling-stock, and parts thereof.
- 88 Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers.
- 89 Ships, boats and floating structures.

## Section XVIII

**Optical, Photographic, Cinematographic, Measuring, Checking, Precision,  
Medical and Surgical Instruments and Apparatus; Clocks and Watches;  
Musical Instruments; Sound Recorders and Reproducers; Television Image  
and Sound Recorders and Reproducers, Magnetic; Parts thereof**

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof.
- 91 Clocks and watches and parts thereof.
- 92 Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles.

## Section XIX

**Arms and Ammunition; Parts thereof**

- 93 Arms and ammunition; parts thereof.

## Section XX

**Miscellaneous Manufactured Articles**

- 94 Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings.
- 95 Articles and manufactures of carving or moulding material.
- 96 Brooms, brushes, feather dusters, powder-puffs and sieves.
- 97 Toys, games and sports requisites; parts thereof.
- 98 Miscellaneous manufactured articles.

## Section XXI

**Works of Art, Collectors' Pieces, and Antiques**

- 99 Works of art, collectors' pieces, and antiques.

## SCHEDULE 2

## IMPORT DUTIES (GENERAL) ORDERS REVOKED

*Number and Year of Order**Reference*

No. 3 of 1969	S.I. 1969/1413 (1969 III, p. 4150).
No. 4 of 1969	S.I. 1969/1719 (1969 III, p. 5412).
No. 5 of 1969	S.I. 1969/1791 (1969 III, p. 5608).
No. 1 of 1970	S.I. 1970/462 (1970 I, p. 1553).
No. 2 of 1970	S.I. 1970/629 (1970 I, p. 2029).
No. 3 of 1970	S.I. 1970/772 (1970 II, p. 2424).
No. 4 of 1970	S.I. 1970/933 (1970 II, p. 2910).
No. 5 of 1970	S.I. 1970/1091 (1970 II, p. 3439).
No. 6 of 1970	S.I. 1970/1388 (1970 III, p. 4630).

## EXPLANATORY NOTE

(This note is not part of the Order.)

**This Order—**

- (1) consolidates all Import Duties (General) Orders as at 1st January 1971,
- (2) implements the third stage of the Kennedy Round reductions,
- (3) effects some further simplification of the tariff,
- (4) indicates decimal equivalents (effective from 15th February 1971) of specific duty rates, a few of which have been very slightly reduced to facilitate conversion, and
- (5) introduces metric units into a limited part of the tariff from 1st January 1971.

**More specifically—**

- (1) *Consolidation* The Order consolidates, as at 1st January 1971, the Import Duties (General) (No. 3) Order 1969 and the various Orders amending it.
- (2) *Kennedy Round Reductions* The Order further advances the process begun by the Import Duties (General) (No. 4) Order 1968 and continued in the above-mentioned Order, in that it again reduces, as the third of a series of reductions to be completed by 1st January 1972, the full rate of import duty (and, where applicable the Commonwealth preference rate) on a wide range of goods in accordance with the undertakings given by the United Kingdom at Geneva and set out in the June 1967 Protocol to the Geneva Agreement on Tariffs and Trade (the Kennedy Round; Cmnd. 3347).
- (3) *Simplification* It again reduces the number of sub-divisions in certain headings and entirely eliminates those in others where previously differing rates of duty have been brought to the same level as a result of the third series of reductions in duty referred to in (2) above.
- (4) *Decimalisation* The Order effects very small reductions in some specific rates of duty to the next lesser £ s. d. amounts suitable for exact conversion to £p amounts from 15th February 1971. All decimal currency amounts are indicated in square brackets.
- (5) *Metrication* The Order introduces metric units into certain descriptions, and one rate of duty, in Chapter 44, following the adoption of metric units in the industries concerned.