

1972 No. 1909

CUSTOMS AND EXCISE

The Import Duties (General) (No. 4) Order 1972

<i>Made - - - -</i>	<i>8th December 1972</i>
<i>Laid before the House of Commons - -</i>	<i>21st December 1972</i>
<i>Coming into Operation</i>	<i>1st February 1973</i>

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred upon them by sections 1, 2 and 13 of the Import Duties Act 1958(a), as amended by section 5(5) of the European Communities Act 1972(b), and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State(c), hereby make the following Order:—

1.—(1) This Order may be cited as the Import Duties (General) (No. 4) Order 1972 and shall come into operation on 1st February 1973.

(2) The Interpretation Act 1889(d) shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament and as if this Order and the Orders hereby revoked were Acts of Parliament.

2. Subject to Article 3 below, the Import Duties (General) (No. 7) Order 1971(e), as amended(f), (hereinafter referred to as "the principal Order"), shall have effect subject to the following further amendments:—

(a) in Article 2(1) of the principal Order (which relates to the form of the Customs Tariff), after "the Geneva agreements" there shall be inserted "and Community obligations";

(b) at the end of Article 2 of the principal Order, there shall be added the following further paragraph—

(a) 1958 c. 6.

(b) 1972 c. 68.

(c) See S.I. 1970/1537 (1970 III, p. 5293).

(d) 1889 c. 63.

(e) S.I. 1971/1971 (1971 III, p. 5330).

(f) The relevant amending Order (apart from those revoked by this Order) is S.I. 1971/2021 (1971 III, p. 5793).

“(4) For the purpose of classifying goods in accordance with that form, an amount in the said Schedule 1 expressed in units of account (UA) shall be converted to sterling according to the following rules:—

(a) immediately after the day on which, as announced by the Treasury, the United Kingdom begins to maintain exchange rate margins for sterling in accordance with provisions made in the International Monetary Fund and in operation on that date, the unit of account shall have the value of 0·88867088 grammes of fine gold and shall be converted to sterling in accordance with the gold parity declared to the International Monetary Fund and notified in the Treasury announcement;

(b) until (and on) such day as is referred to in rule (a), the amount in units of account shall be converted to United States dollars by applying the factor 1·085714 and the amount so obtained shall be converted to sterling at the rate of exchange of dollars into sterling on the London foreign exchange market, taking the latest selling rate recorded on the day before that on which entry is made of the goods to be classified.”;

(c) in Schedule 1 to the principal Order—

(i) for Sections I to IV (which by reference to Chapters 1 to 24 of the Customs Tariff 1959 specify the duties chargeable under the Import Duties Act 1958 on goods covered thereby), except for headings 17.04, 18.06, 19.07, 19.08, 21.01 and 21.07, there shall be substituted the Sections I to IV set out in Schedule 1 to this Order;

(ii) the headings specified in Schedule 2 to this Order (being headings outside the said Chapters 1 to 24) shall be amended as set out in the said Schedule 2;

(iii) for the rates of duty in the subheadings specified in the first column of Schedule 3 to this Order (being rates expressed by reference to imperial units of measurement), there shall be substituted the rates of duty set out in the second column of the said Schedule 3 (being rates expressed by reference to metric units), (so, however, that the provision in heading 37.07 for proportional increases in the rates of duty shall not be affected);

(iv) for the descriptions of goods in the subheadings specified in the first column of Schedule 4 to this Order (being descriptions which refer to imperial units of measurement), there shall be substituted the descriptions set out in the second column of the said Schedule 4 (being descriptions which refer to metric units).

3. Notwithstanding the provisions of Article 2 above no import duty shall be chargeable by virtue of the principal Order (as amended by this Order) on goods falling within subheading 20.02 (C)(II)(a) (2) of Schedule 1 thereto (tomatoes in air-tight containers other than certain pastes and pulps) if they satisfy the requisite conditions to benefit from any Community instrument for the time being in force made pursuant to Article 45 of the Act annexed to the treaty relating to the accession of the United Kingdom to the European Economic Community and the European Atomic Energy Community.

4. The Import Duties (General) Orders specified in Schedule 5 to this Order are hereby revoked.

Hugh Rossi,

Tim Fortescue,

8th December 1972.

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

SCHEDULE 1

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Chapter 1

Live Animals

Notes

1. This Chapter covers all live animals except:

- (a) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03;
- (b) Microbial cultures and other products of heading No. 30.02; and
- (c) Animals of heading No. 97.08.

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.

Additional Note

For the purposes of subheading 01.02 (A)(II)(a) the expression "calves" means animals of the domestic bovine species weighing on the hoof 220 kg or less and not yet having any permanent teeth.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C E.F.T.A. (E)
01.01 Live horses, asses, mules and hinnies:		
(A) Horses:		
(I) Pure-bred breeding animals ...	—	—
(II) For slaughter	—	—
(III) Other	—	—
(B) Asses	—	—
(C) Mules and hinnies	—	—
01.02 Live animals of the bovine species:		
(A) Domestic species:		
(I) Pure-bred breeding animals ...	—	—
(II) Other:		
(a) Calves	—	—
(b) Other:		
(1) Cows for immediate slaughter, the meat of which is intended for processing	—	—
(2) Other:		
(aa) Not yet having any permanent teeth, of a weight of not less than 350 kg but not more than 450 kg in the case of male animals, or of not less than 320 kg but not more than 420 kg in the case of female animals	—	—
(bb) Other	—	—
(B) Other	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
01.03 Live swine:		
(A) Domestic species:		
(I) Pure-bred breeding animals ...	—	—
(II) Other:		
(a) Sows having farrowed at least once, of a weight of not less than 160 kg	—	—
(b) Other	—	—
(B) Other	—	—
01.04 Live sheep and goats:		
(A) Domestic species:		
(I) Sheep:		
(a) Pure-bred breeding animals	—	—
(b) Other	—	—
(II) Goats	—	—
(B) Other	—	—
01.05 Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls:		
(A) Of a weight not exceeding 185 g ...	—	—
(B) Other:		
(I) Fowls	—	—
(II) Ducks	—	—
(III) Geese	—	—
(IV) Turkeys	—	—
(V) Guinea fowls	—	—
01.06 Other live animals:		
(A) Domestic rabbits	—	—
(B) Pigeons	10%	C E 10%
(C) Other:		
(I) Quadrupeds	—	—
(II) Bees	—	—
(III) 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 (heading No. 05.15); or
- (c) Animal fat, other than products of heading No. 02.05 (Chapter 15).

Additional Note

The following expressions shall have the meanings hereunder assigned to them:

(A) “Carcases of domestic bovine animals”, for the purposes of subheading 02.01 (A)(II)(a) whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned. Such carcasses are imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcasses are imported without the heads, the latter must have been separated from the carcass at the atlanto-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpian or tarso-metatarsal joints;

(B) “Half-carcases of domestic bovine animals”, for the purposes of subheading 02.01 (A)(II)(a): the product resulting from the symmetrical division of the whole carcass through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis;

(C) “Calf carcasses”, for the purposes of subheading 02.01 (A)(II)(a)(1)(aa)(11): carcasses of animals of the domestic bovine species with the typical light colour of veal, weighing per carcass 130 kg or less;

(D) “Calf half-carcasses”, for the purposes of subheading 02.01 (A)(II)(a)(1)(aa)(11): half-carcasses of animals of the domestic bovine species with the typical light colour of veal, weighing per half-carcass 65 kg or less;

(E) “Unseparated calf forequarters”, for the purposes of subheading 02.01 (A)(II)(a)(1)(aa)(22): the whole of the front part of a calf carcass comprising all the bones and the scrag, neck and shoulder, with a maximum of eight pairs of ribs and a minimum of four pairs of ribs. These cuts must be of the typical light colour of veal and weigh not more than 60 kg;

(F) “Separated calf forequarters”, for the purposes of subheading 02.01 (A)(II)(a)(1)(aa)(22): the front part of a calf half-carcass comprising all the bones and the scrag, neck and shoulder with a maximum of eight ribs and a minimum of four ribs. These cuts must be of the typical light colour of veal and weigh not more than 30 kg;

(G) “Unseparated calf hindquarters”, for the purposes of subheading 02.01 (A)(II)(a)(1)(aa)(33): the whole of the rear part of a calf carcass comprising all the bones and the thighs and loins, with a minimum of five pairs of whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 75 kg. The expression is to be extended to cover the whole of the front part of the calf carcass comprising all the bones and the scrag, neck and shoulder, with more than eight pairs of ribs;

(H) “Separated calf hindquarters”, for the purposes of subheading 02.01 (A)(II)(a)(1)(aa)(33): the rear part of a calf half-carcass comprising all the bones and the thigh and loin, with a minimum of five whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 40 kg. The expression is to be extended to cover the front part of a calf half-carcass comprising all the bones and the scrag, neck and shoulder, with more than eight ribs;

(I) “Compensated quarters”:

- (a) for the purposes of subheading 02.01 (A)(II)(a)(1)(bb)(11): portions composed of either—forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib; or

—forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.

The forequarters and the hindquarters constituting “compensated quarters” must be imported at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters; a difference of not more than 5% in those weights is allowed;

(b) For the purposes of subheading 02.01 (A)(II)(a)(2)(aa): portions composed of either:

—forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib; or

—forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.

The forequarters and the hindquarters constituting “compensated quarters” must be imported at the same time and in equal numbers;

(K) “Forequarters of adult animals”, for the purposes of subheading 02.01 (A)(II)(a)(1)(bb) (22), and “forequarters”, for the purposes of subheading 02.01 (A)(II)(a)(2)(bb): the front part of the half-carcase comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of ten whole or cut ribs, with or without the thin flanks;

(L) “Hindquarters of adult animals”, for the purposes of subheading 02.01 (A)(II)(a)(1)(bb) (33), and “hindquarters”, for the purposes of subheading 02.01 (A)(II)(a)(2)(cc): the rear part of the half-carcase comprising all the bones and the thigh and sirloin, with a minimum of three whole or cut ribs, with or without the shin and with or without the thin flanks; the expressions are to be extended to cover the front part of the half-carcase comprising all the bones and including the scrag, neck and shoulder, but with more than ten ribs.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
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:		
(A) Meat:		
(I) Of horses, asses, mules and hinnies:		
(a) Horsemeat	5%	C — E 5%
(b) Other... ..	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
02.01 Meat and edible offals etc.—contd.		
(A) Meat:— <i>contd.</i>		
(II) Of bovine animals:		
(a) Of domestic bovine animals:		
(1) Fresh or chilled:		
(aa) Of calves:		
(11) Carcasses and half-carcasses	£0.3110 per cwt	C — E £0.3110 per cw
(22) Separated or unseparated forequarters	£0.3110 per cwt	C — E £0.3110 per cw
(33) Separated or unseparated hindquarters	£0.3110 per cwt	C — E £0.3110 per cw
(bb) Of adult animals:		
(11) Carcasses, half-carcasses or "compensated" quarters:		
(aaa) Carcasses of a weight of not less than 180 kg but not more than 270 kg and half-carcasses or "compensated" quarters, of a weight of not less than 90 kg but not more than 135 kg, with a low degree of ossification of the cartilages (more especially those of the symphysis pubis and the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	£0.3110 per cwt	C — E £0.3110 per cw
(bbb) Other	£0.3110 per cwt	C — E £0.3110 per cwt
(22) Forequarters:		
(aaa) Of a weight of not less than 45 kg but not more than 68 kg, with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	£0.3110 per cwt	C — E £0.3110 per cwt

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
12.01 Meat and edible offals etc.—contd.		
(A) Meat:— <i>contd.</i>		
(II) Of bovine animals:— <i>contd.</i>		
(a) Of domestic bovine animals:— <i>contd.</i>		
(1) Fresh or chilled:— <i>contd.</i>		
(bb) Of adult animals:— <i>contd.</i>		
(22) Forequarters:— <i>contd.</i>		
(bbb) Other	£0-3110 per cwt	C — E £0-3110 per cwt
(33) Hindquarters:		
(aaa) Of a weight of not less than 45kg but not more than 68 kg (not less than 38 kg but not more than 61 kg in the case of "Pistola" cuts), with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	£0-3110 per cwt	C — E £0-3110 per cwt
(bbb) Other	£0-3110 per cwt	C — E £0-3110 per cwt
(cc) Other cuts of beef and veal:		
(11) Unboned (bone-in) ...	£0-3110 per cwt	C — E £0-3110 per cwt
(22) Boned or boneless ...	5%	C — E 5%
(2) Frozen:		
(aa) Carcases, half-carcases, or "compensated" quarters	£0-3110 per cwt	C — E £0-3110 per cwt
(bb) Forequarters	£0-3110 per cwt	C — E £0-3110 per cwt
(cc) Hindquarters	£0-3110 per cwt	C — E £0-3110 per cwt
(dd) Other:		
(11) Unboned (bone-in) ...	£0-3110 per cwt	C — E £0-3110 per cwt

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
02.01 Meat and edible offals etc.—contd.		
(A) Meat:— <i>contd.</i>		
(II) Of bovine animals:— <i>contd.</i>		
(a) Of domestic bovine animals:— <i>contd.</i>		
(2) Frozen:— <i>contd.</i>		
(dd) Other:— <i>contd.</i>		
(22) Boned or boneless:		
(aaa) Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	5%	C — E 5%
(bbb) Other	5%	C — E 5%
(b) Other	10%	C — E 10%
(III) Of swine:		
(a) Of domestic swine:		
(1) Carcases or half-carcases, with or without heads, feet or flare fat	—	—
(2) Hams and cuts of ham, unboned (bone-in)	—	—
(3) Shoulders and cuts of shoulders, unboned (bone-in)	—	—
(4) Loins and cuts of loins, unboned (bone-in)	—	—
(5) Bellies and cuts of bellies ...	—	—
(6) Other... ..	—	—
(b) Other	10%	C — E 10%
(IV) Other:		
(a) Mutton and lamb:		
(1) Mutton, bone-in carcasses, whole	£0-4667 per cwt	C £0-4667 per cw E £0-4667 per cw
(2) Other... ..	£0-9335 per cwt	C £0-9335 per cw E £0-9335 per cw
(b) Other	10%	C — E 10%
(B) Offals:		
(I) For the manufacture of pharmaceutical products:		
(a) Beef and veal (other than sweetbreads and tongues)	10%	C — E 10%
(b) Other	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
02.01 Meat and edible offals etc.—contd.		
(B) Offals:—contd.		
(II) Other:		
(a) Of horses, asses, mules and hinnies	—	—
(b) Of domestic bovine animals:		
(1) Livers	10%	C — E 10%
(2) Other:		
(aa) Sweetbreads and tongues...	—	—
(bb) Other	10%	C — E 10%
(c) Of domestic swine:		
(1) Heads and cuts of heads; necks	—	—
(2) Feet and tails	—	—
(3) Kidneys	—	—
(4) Livers	—	—
(5) Hearts, tongues and lungs	—	—
(6) Livers, hearts, tongues and lungs attached to the trachea and gullet	—	—
(7) Other	—	—
(d) Other... ..	—	—
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:		
(A) Whole poultry:		
(I) Fowls:		
(a) Plucked and gutted, with heads and feet, known as "83% chickens"	—	—
(b) Plucked and drawn, without heads and feet, but with hearts, livers and gizzards, known as "70% chickens"	—	—
(c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as "65% chickens"	—	—
(II) Ducks:		
(a) Plucked, bled, gutted but not drawn, with heads and feet, known as "85% ducks"	—	—
(b) Plucked and drawn, without heads and feet, with or without hearts, livers and gizzards, known as "70% ducks"	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
02.02 Dead poultry etc.—contd.		
(A) Whole poultry:—contd.		
(III) Geese:		
(a) Plucked, bled, not drawn, with heads and feet, known as "82% geese"	—	—
(b) Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as "75% geese"	—	—
(IV) Turkeys	—	—
(V) Guinea fowls	—	—
(B) Poultry cuts (excluding offals):		
(I) Boned or boneless	—	—
(II) Unboned (bone-in):		
(a) Halves or quarters:		
(1) Of fowls	—	—
(2) Of ducks	—	—
(3) Of geese	—	—
(4) Of turkeys	—	—
(5) Of guinea fowls	—	—
(b) Whole wings, with or without tips	—	—
(c) Backs, necks, backs with necks attached, rumps and wingtips	—	—
(d) Breasts and cuts of breasts:		
(1) Of geese	—	—
(2) Of turkeys	—	—
(3) Of other poultry	—	—
(e) Legs and cuts of legs:		
(1) Of geese	—	—
(2) Of turkeys:		
(aa) Drumsticks and cuts of drumsticks	—	—
(bb) Other	—	—
(3) Of other poultry	—	—
(f) Other...	—	—
(C) Offals	—	—
02.03 Poultry liver, fresh, chilled, frozen, salted or in brine:		
(A) Foie gras (goose or duck)	—	—
(B) Other	—	—
02.04 Other meat and edible meat offals, fresh, chilled or frozen:		
(A) Of domestic pigeons and domestic rabbits:		
(I) Rabbit, fresh	5%	C E 5%
(II) Edible meat offals	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
02.04 Other meat and edible meat offals, etc.		
— <i>contd.</i>		
(A) Of domestic pigeons and domestic rabbits:— <i>contd.</i>		
(III) Other	10%	C — E 10%
(B) Of game:		
(I) Rabbit, fresh	5%	C — E 5%
(II) Edible meat offals	—	—
(III) Other	10%	C — E 10%
(C) Other:		
(I) Whale and seal meat; frogs' legs:		
(a) Whale meat	10%	—
(b) Other	10%	C — E 10%
(II) Other:		
(a) Edible meat offals	—	—
(b) Other... ..	10%	C — E 10%
02.05 Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked:		
(A) Back-fat:		
(I) Fresh, chilled, frozen, salted or in brine	—	—
(II) Dried or smoked	—	—
(B) Pig fat, other than that falling within subheading (A)	—	—
(C) Poultry fat	—	—
02.06 Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:		
(A) Horsemeat, salted, in brine or dried	5%	C — E 5%
(B) Meat and edible meat offals of domestic swine:		
(I) Meat:		
(a) Salted or in brine:		
(1) Carcases or half-carcases, with or without heads, feet or flare fat	—	—
(2) Hams and cuts of ham, unboned (bone-in)	—	—
(3) Shoulders and cuts of shoulders, unboned (bone-in)	—	—
(4) Loins and cuts of loins, unboned (bone-in)	—	—
(5) Bellies (streaky) and cuts of bellies	—	—
(6) Other	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
02.06 Meat and edible meat offals etc.—contd.		
(B) Meat and edible meat offals of domestic swine:— <i>contd.</i>		
(I) Meat:— <i>contd.</i>		
(b) Dried or smoked:		
(1) Carcases or half-carcases, with or without heads, feet or flare fat	—	—
(2) Hams and cuts of ham, unboned (bone-in)	—	—
(3) Shoulders and cuts of shoulders, unboned (bone-in)	—	—
(4) Loins and cuts of loins, unboned (bone-in)	—	—
(5) Bellies (streaky) and cuts of bellies	—	—
(6) Other	—	—
(II) Edible meat offals:		
(a) Heads and cuts of heads; necks	—	—
(b) Feet and tails	—	—
(c) Kidneys	—	—
(d) Livers	—	—
(e) Hearts, tongues and lungs...	—	—
(f) Livers, hearts, tongues and lungs attached to the trachea and gullet	—	—
(g) Other	—	—
(C) Other:		
(I) Of domestic bovine animals:		
(a) Meat:		
(1) Unboned (bone-in) ...	£0.3110 per cwt	C — E £0.3110 per cw
(2) Boned or boneless	20%	C — E 20%
(b) Offals:		
(1) Sweetbreads and tongues ...	—	—
(2) Other	20%	C — E 20%
(II) Other:		
(a) Edible offals; meat of mutton and lamb	—	—
(b) Horsemeat, smoked ...	5%	C — E 5%
(c) Other... ..	10%	C — E 10%

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 by reason of either 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)
03.01 Fish, fresh (live or dead), chilled or frozen:		
(A) Freshwater fish:		
(I) Trout and other salmonidae:		
(a) Trout	10%	C — E 10%
(b) Salmon and lake white fish:		
(1) Salmon, chilled or frozen ...	—	—
(2) Other	10%	C — E 10%
(c) Other	10%	C — E 10%
(II) Eels	10%	C — E 10%
(III) Carp	10%	C — E 10%
(IV) Other	10%	C — E 10%
(B) Saltwater fish:		
(I) Whole, headless or in pieces:		
(a) Herring:		
(1) From 15 February to 15 June:		
(aa) Fresh or chilled	10%	C — E 10%
(bb) Frozen	10%	C — E 10%
(2) From 16 June to 14 February:		
(aa) Fresh or chilled	10%	C — E 10%
(bb) Frozen	10%	C — E 10%
(b) Sprats:		
(1) From 15 February to 15 June	10%	C — E 10%
(2) From 16 June to 14 February	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
03.01 Fish, fresh (live or dead), chilled or frozen:—contd.		
(B) Saltwater fish:—contd.		
(1) Whole, headless or in pieces:—contd.		
(c) Tunny:		
(1) For the industrial manufacture of products falling within heading No. 16.04:		
(aa) Whole:		
(11) Yellow-finned tunny:		
(aaa) Weighing not more than 10 kg each	10%	C — E 10%
(bbb) Other	10%	C — E 10%
(22) Long-finned tunny ...	10%	C — E 10%
(33) Other	10%	C — E 10%
(bb) Gilled and gutted:		
(11) Yellow-finned tunny:		
(aaa) Weighing not more than 10 kg each	10%	C — E 10%
(bbb) Other	10%	C — E 10%
(22) Long-finned tunny ...	10%	C — E 10%
(33) Other	10%	C — E 10%
(cc) Other (for example, "heads off"):		
(11) Yellow-finned tunny:		
(aaa) Weighing not more than 10 kg each	10%	C — E 10%
(bbb) Other	10%	C — E 10%
(22) Long-finned tunny ...	10%	C — E 10%
(33) Other	10%	C — E 10%
(2) Other	10%	C — E 10%
(d) Sardines (<i>Clupea pilchardus</i> Walbaum):		
(1) Fresh or chilled	10%	C — E 10%
(2) Frozen	10%	C — E 10%
(e) Dogfish	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
03.01 Fish, fresh (live or dead), chilled or frozen:— <i>contd.</i>		
(B) Saltwater fish:— <i>contd.</i>		
(I) Whole, headless or in pieces:— <i>contd.</i>		
(f) Redfish (<i>Sebastes marinus</i>):		
(1) Fresh or chilled	10%	C — E 10%
(2) Frozen	10%	C — E 10%
(g) Halibut (<i>Hippoglossus vul-</i> <i>garis, Hippoglossus rein-</i> <i>hardtius</i>)	10%	C — E 10%
(h) Cod (<i>Gadus morrhua</i> or <i>Gadus callarias</i>):		
(1) Fresh or chilled	10%	C — E 10%
(2) Frozen	10%	C — E 10%
(ij) Coalfish (<i>Pollachius virens</i> or <i>Gadus virens</i>):		
(1) Fresh or chilled	10%	C — E 10%
(2) Frozen	10%	C — E 10%
(k) Haddock:		
(1) Fresh or chilled	10%	C — E 10%
(2) Frozen	10%	C — E 10%
(l) Whiting (<i>Merlangus merlan-</i> <i>gus</i>):		
(1) Fresh or chilled	10%	C — E 10%
(2) Frozen	10%	C — E 10%
(m) Mackerel:		
(1) From 15 February to 15 June:		
(aa) Fresh or chilled	10%	C — E 10%
(bb) Frozen	10%	C — E 10%
(2) From 16 June to 14 Feb-		
ruary:		
(aa) Fresh or chilled	10%	C — E 10%
(bb) Frozen	10%	C — E 10%
(n) Anchovies (<i>Engraulis sp. p.</i>):		
(1) Fresh or chilled	10%	C — E 10%
(2) Frozen	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (E.F.T.A.)
03.01 Fish, fresh (live or dead), chilled or frozen:— <i>contd.</i>		
(B) Saltwater fish:— <i>contd.</i>		
(I) Whole, headless or in pieces:— <i>contd.</i>		
(o) Plaice:		
(1) Fresh or chilled	10%	C — E 10%
(2) Frozen	10%	C — E 10%
(p) Sea-bream of the species Dentex dentex and Pagellus:		
(1) Fresh or chilled	10%	C — E 10%
(2) Frozen	10%	C — E 10%
(q) Other... ..	10%	C — E 10%
(II) Fillets:		
(a) Fresh or chilled	10%	C — E 10%
(b) Frozen:		
(1) Of cod (<i>Gadus morrhua</i> or <i>Gadus callarias</i>):		
(aa) Moulded in the form of sticks	10%	C — E 10%
(bb) Other	10%	—
(2) Of coalfish (<i>Pollachius virens</i> or <i>Gadus virens</i>):		
(aa) Moulded in the form of sticks	10%	C — E 10%
(bb) Other	10%	—
(3) Of haddock:		
(aa) Moulded in the form of sticks	10%	C — E 10%
(bb) Other	10%	—
(4) Of redfish (<i>Sebastes mari-</i> <i>nus</i>):		
(aa) Moulded in the form of sticks	10%	C — E 10%
(bb) Other	10%	—
(5) Of tunny:		
(aa) Moulded in the form of sticks	10%	C — E 10%
(bb) Other	10%	—
(6) Of sea-bream of the species Dentex dentex and Pagellus:		
(aa) Moulded in the form of sticks	10%	C — E 10%
(bb) Other	10%	—
(7) Other:		
(aa) Moulded in the form of sticks	10%	C — E 10%
(bb) Other	10%	—
(C) Livers and roes:		
(I) Roes	5%	C — E 5%
(II) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
03.02 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:		
(A) Dried, salted or in brine:		
(I) Whole, headless or in pieces:		
(a) Herrings:		
(1) Wet salted split	—	—
(2) Other	10%	C — E 10%
(b) Cod:		
(1) Wet salted split	—	—
(2) Other... ..	10%	C — E 10%
(c) Anchovies (<i>Engraulis</i> sp.p.):		
(1) Wet salted split	—	—
(2) Other... ..	10%	C — E 10%
(d) Common halibut (<i>Hippoglossus vulgaris</i>):		
(1) Wet salted split	—	—
(2) Other... ..	10%	C — E 10%
(e) Salmon, salted or in brine:		
(1) Wet salted split	—	—
(2) Other... ..	10%	C — E 10%
(f) Other:		
(1) Wet salted split	—	—
(2) Other... ..	10%	C — E 10%
(II) Fillets:		
(a) Of cod	10%	C — E 10%
(b) Of salmon, salted or in brine	10%	C — E 10%
(c) Of lesser or Greenland halibut (<i>Hippoglossus reinhardtius</i>), salted or in brine	10%	C — E 10%
(d) Other	10%	C — E 10%
(B) Smoked, whether or not cooked before or during the smoking process:		
(I) Herring	10%	C — E 10%
(II) Salmon	10%	C — E 10%
(III) Lesser or Greenland halibut (<i>Hippoglossus reinhardtius</i>)	10%	C — E 10%
(IV) Common halibut (<i>Hippoglossus vulgaris</i>)	10%	C — E 10%
(V) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
03.02 Fish, dried, salted or in brine; etc.—contd.		
(C) Livers and roes:		
(I) Roes	5%	C — E 5%
(II) Other	10%	C — E 10%
(D) Fish meal	10%	C — E 10%
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:		
(A) Crustaceans:		
(I) Crawfish:		
(a) Frozen or dried	10%	C — E 10%
(b) Other... ..	30%	C — E 30%
(II) Lobsters (<i>Homarus</i> sp.p.):		
(a) Live	30%	C — E 30%
(b) Other:		
(1) Whole:		
(aa) Frozen or dried	10%	C — E 10%
(bb) Other	30%	C — E 30%
(2) Other:		
(aa) Frozen or dried	10%	C — E 10%
(bb) Other	30%	C — E 30%
(III) Crabs and freshwater crayfish:		
(a) Frozen or dried	10%	C — E 10%
(b) Other... ..	30%	C — E 30%
(IV) Shrimps and prawns:		
(a) Prawns (<i>Pandalidae</i> sp.p.):		
(1) Peeled prawns, chilled or frozen	10%	—
(2) Other	10%	C — E 10%
(b) Shrimps of the genus " <i>Cran-</i> <i>gon</i> " sp.p.:		
(1) Fresh, chilled or simply boiled in water	30%	C — E 30%
(2) Other:		
(aa) Frozen or dried	10%	C — E 10%
(bb) Other	30%	C — E 30%
(c) Other:		
(1) Frozen or dried	10%	C — E 10%
(2) Other... ..	30%	C — E 30%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
03.03 Crustaceans and molluscs, etc.—contd.		
(A) Crustaceans:— <i>contd.</i>		
(V) Other (for example, Norway lobsters):		
(a) Norway lobsters (Dublin Bay prawns), not frozen or dried	30%	C — E 30%
(b) Other... ..	10%	C — E 10%
(B) Molluscs:		
(I) Oysters:		
(a) European flat oysters weighing not more than 40g each:		
(1) From 1 March to 31 May	—	—
(2) From 1 June to last day of February	30%	C — E 30%
(b) Other:		
(1) In shell:		
(aa) Of the kind <i>Ostrea virginica</i> :		
(11) From 1 March to 31 May	—	—
(22) From 1 June to last day of February	15%	C — E 15%
(bb) Of other kinds:		
(11) From 1 March to 31 May	—	—
(22) From 1 June to last day of February	30%	C — E 30%
(2) Not in shell	30%	C — E 30%
(II) Mussels:		
(a) Frozen or dried	10%	C — E 10%
(b) Other... ..	30%	C — E 30%
(III) Snails, other than sea snails ...	10%	C — E 10%
(IV) Other:		
(a) Frozen:		
(1) Squid:		
(aa) <i>Ommastrephes sagittatus</i> and <i>Loligo</i> sp.p.	10%	C — E 10%
(bb) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
03.03 Crustaceans and molluscs, etc.—<i>contd.</i>		
(B) Molluscs:— <i>contd.</i>		
(IV) Other:— <i>contd.</i>		
(a) Frozen:— <i>contd.</i>		
(2) Cuttle-fish of the species Sepia officinalis, Rossia macrosona and Sepiola rondeleti	10%	C — E 10%
(3) Octopus	10%	C — E 10%
(4) Other... ..	10%	C — E 10%
(b) Other:		
(1) Squid (<i>Ommastrephes sag-</i> <i>ittatus</i> and <i>Loligo</i> sp.p.)	10%	C — E 10%
(2) Other:		
(aa) Clams, cockles, scallops (in- cluding queen scallops), whelks and winkles, other than dried	30%	C — E 30%
(bb) Other	10%	C — E 10%

Chapter 4

Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, not elsewhere specified or included

Notes

1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, 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.

Additional Notes

1. The term "cans", as used in Note 2 to this Chapter, shall be taken to apply only to such containers of a net capacity not exceeding 5 kg.

2. The expression "special milk for infants", as used in subheading 04.02 (B)(I)(a), shall be taken to mean products free from pathogenic and toxigenic germs and containing per gramme less than 10,000 revivifiable aerobic bacteria and less than 2 coliform bacteria.

3. For the purpose of calculating the fat content of products falling within subheadings 04.02 (B)(I)(b) and (B)(II)(b), the weight of any added sugar shall be disregarded.

4. The expression "whole cheeses", as used in subheading 04.04 (A)(I)(a), shall be taken to apply to whole cheeses of the conventional flat cylindrical shape of the following net weights:

- Emmentaler: not less than 60 kg but not more than 130 kg;
- Gruyère and Sbrinz: not less than 20 kg but not more than 45 kg;
- Bergkäse: not less than 20 kg but not more than 60 kg;
- Appenzell: not less than 6 kg but not more than 8 kg.

5. Subheading 04.04 (A)(I)(b) (2) shall be taken to apply only to goods the packings of which bear at least the following particulars:

- the description of the cheese,
- the fat content, by weight, referred to dry matter,
- the packer responsible,
- the country of origin of the cheese.

6. For the purposes of subheading 04.04 (D)(I) the expression "put up (in boxes or in slices) for retail sale" shall be taken to apply to cheese of the kinds classified under that subheading put up in individual portions or in slices and packed in one of the following forms:

- (a) In boxes (including special packings of artificial plastic material having a separate compartment for each portion):
 - containing at least 3 but not more than 12 individual portions, of an aggregate net weight not exceeding 250 g, or
 - of a net capacity not exceeding 56 g;
- (b) In circular or polygonal boxes (other than rectangular) containing at least 12 individual portions of an aggregate net weight of not less than 450 g but not more than 1,000 g;
- (c) In the form of slices wrapped separately in aluminium foil, the net weight of each slice not exceeding 30 g.

7. For the purposes of subheadings 04.04 (A)(I)(a), (A)(I)(b) and (D)(I), the term "free-at-frontier value" shall be taken to mean the free-at-frontier price or free on board price in the country of exportation, plus a lump sum to be determined in respect of the expenses of delivery to the customs territory of the Community.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (or E.F.T.A.)
04.01 Milk and cream, fresh, not concentrated or sweetened:		
(A) Of a fat content, by weight, not exceeding 6%:		
(I) Yoghourt, kephir, curdled milk, whey, buttermilk and other fermented or acidified milk:		
(a) In immediate packings of a net capacity of 2 litres or less	—	—
(b) Other...	—	—
(II) Other:		
(a) In immediate packings of a net capacity of 2 litres or less and of a fat content, by weight:		
(1) Not exceeding 4% ...	—	—
(2) Exceeding 4% ...	—	—
(b) Other, of a fat content, by weight:		
(1) Not exceeding 4% ...	—	—
(2) Exceeding 4% ...	—	—
(B) Other, of a fat content, by weight:		
(I) Exceeding 6% but not exceeding 21%	—	—
(II) Exceeding 21% but not exceeding 45%	—	—
(III) Exceeding 45% ...	—	—
04.02 Milk and cream, preserved, concentrated or sweetened:		
(A) Not containing added sugar:		
(I) Whey ...	—	—
(II) Milk and cream, in powder or granules:		
(a) In immediate packings of a net capacity of 2.5 kg or less and of a fat content, by weight:		
(1) Not exceeding 1.5% ...	—	—
(2) Exceeding 1.5% but not exceeding 27%	—	—
(3) Exceeding 27% but not exceeding 29%	—	—
(4) Exceeding 29% ...	—	—
(b) Other, of a fat content, by weight:		
(1) Not exceeding 1.5% ...	—	—
(2) Exceeding 1.5% but not exceeding 27%	—	—
(3) Exceeding 27% but not exceeding 29%	—	—
(4) Exceeding 29% ...	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
04.02 Milk and cream, preserved, concentrated or sweetened:—contd.		
(A) Not containing added sugar:—contd.		
(III) Milk and cream, other than in powder or granules:		
(a) In hermetically sealed cans of a net capacity of 454 g or less, or in glass containers of a capacity of 0.5 litre or less, and of a fat content, by weight, not exceeding 11%:		
(1) Of a fat content, by weight, of 8.9% or less	—	—
(2) Other... ..	—	—
(b) Other, of a fat content, by weight:		
(1) Not exceeding 45% ...	—	—
(2) Exceeding 45%	—	—
(B) Containing added sugar:		
(I) Milk and cream, in powder or granules:		
(a) Special milk for infants, in hermetically sealed cans of a net capacity of 500 g or less and of a fat content, by weight:		
(1) Exceeding 10% but not exceeding 11%	—	—
(2) Exceeding 14.5% but not exceeding 15.5%	—	—
(3) Exceeding 17% but not exceeding 18%	—	—
(4) Exceeding 23% but not exceeding 24%	—	—
(b) Other:		
(1) In immediate packings of a net capacity of 2.5 kg or less and of a fat content, by weight:		
(aa) Not exceeding 1.5% ...	—	—
(bb) Exceeding 1.5% but not exceeding 27%	—	—
(cc) Exceeding 27%	—	—
(2) Other, of a fat content, by weight:		
(aa) Not exceeding 1.5% ...	—	—
(bb) Exceeding 1.5% but not exceeding 27%	—	—
(cc) Exceeding 27%	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (E.F.T.A.)
04.02 Milk and cream, preserved, concentrated or sweetened:—<i>contd.</i>		
(B) Containing added sugar:— <i>contd.</i>		
(II) Milk and cream, other than in powder or granules:		
(a) In hermetically sealed cans of a net capacity of 454 g or less and of a fat content, by weight, not exceeding 9.5%:	—	—
(b) Other, of a fat content, by weight:		
(1) Not exceeding 45% ...	—	—
(2) Exceeding 45% ...	—	—
04.03 Butter:		
(A) Of a fat content, by weight, not exceeding 85%:	—	—
(B) Other ...	—	—
04.04 Cheese and curd:		
(A) Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered:		
(1) Of a minimum fat content of 45% by weight, referred to dry matter, matured for at least 3 months:		
(a) Whole cheeses of a free-at-frontier value per 100 kg net weight of:		
(1) 142.58 UA or more, but less than 162.58 UA	—	—
(2) 162.58 UA or more ...	—	—
(b) Pieces packed in vacuum or in inert gas:		
(1) With rind on at least one side, of a net weight:		
(aa) Of not less than 1 kg but less than 5 kg and of a free-at-frontier value of not less than 162.58 UA but less than 190.58 UA per 100 kg net weight	—	—
(bb) Of not less than 450 g and of a free-at-frontier value of not less than 190.58 UA per 100 kg net weight	—	—
(2) Other, of a net weight of not less than 75 g but not more than 250 g and of a free-at-frontier value of not less than 210.58 UA per 100 kg net weight	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
04.04 Cheese and curd:—contd.		
(A) Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered:— <i>contd.</i>		
(II) Other	—	—
(B) Glarus herb cheese (known as Schabziger), made from skimmed milk and mixed with finely-ground herbs	—	—
(C) Blue-veined cheese, not grated or powdered	—	—
(D) Processed cheese, not grated or powdered:		
(I) In the blending of which only Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger), put up (in boxes or slices) for retail sale, of a free-at-frontier value of not less than 140 UA per 100 kg net weight and of a fat content, by weight, referred to dry matter:		
(a) Not exceeding 48% in respect of the aggregate of portions or slices	—	—
(b) Not exceeding 48% in respect of 5/6ths of the aggregate of portions or slices and not exceeding 56% in respect of the remaining 1/6th	—	—
(c) Exceeding 48% but not exceeding 56% in respect of the aggregate of portions or slices	—	—
(II) Other, of a fat content, by weight:		
(a) Not exceeding 36% and of a fat content, by weight, referred to dry matter:		
(1) Not exceeding 48%	—	—
(2) Exceeding 48%	—	—
(b) Exceeding 36%	—	—
(E) Other:		
(I) Not grated or powdered, of a fat content, by weight, not exceeding 40% and a water content, calculated by weight, of the non-fatty matter:		
(a) Not exceeding 47%	—	—
(b) Exceeding 47% but not exceeding 72%:		
(1) Cheddar, including Chester	—	—
(2) Tilsit of a fat content by weight, referred to dry matter:		

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
04.04 Cheese and curd:—contd.		
(E) Other:—contd.		
(I) Not grated or powdered, etc.—contd.		
(b) Exceeding 47% but not exceeding 72%:—contd.		
(2) Tilsit etc.—contd.		
(aa) Not exceeding 48% ...	—	—
(bb) Exceeding 48% ...	—	—
(3) Kashkaval ...	—	—
(4) Cheese of sheep's milk or buffalo milk, in containers containing brine, or in sheep or goat-skin bottles	—	—
(5) Other ...	—	—
(c) Exceeding 72%:		
(1) In immediate packings of a net capacity not exceeding 500 g	—	—
(2) Other ...	—	—
(II) Other:		
(a) Grated or powdered ...	—	—
(b) Other ...	—	—
04.05 Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:		
(A) Eggs in shell, fresh or preserved:		
(I) Poultry eggs:		
(a) Eggs for hatching ...	—	—
(b) Other... ...	—	—
(II) Other eggs:		
(a) Not exceeding 14 lb in weight per 120	£0.0500 per 120	C — E £0.0500 per 120
(b) Over 14 lb but not exceeding 17 lb in weight per 120	£0.0750 per 120	C — E £0.0750 per 120
(c) Over 17 lb in weight per 120	£0.0875 per 120	C — E £0.0875 per 120
(B) Eggs, not in shell; egg yolks:		
(I) Suitable for human consumption:		
(a) Eggs, not in shell:		
(1) Dried... ...	—	—
(2) Other... ...	—	—
(b) Egg yolks:		
(1) Liquid ...	—	—
(2) Frozen ...	—	—
(3) Dried... ...	—	—
(II) Other ...	10%	C — E 10%
04.06 Natural honey ...	£0.2500 per cwt	C — E £0.2500 per cv
04.07 Edible products of animal origin, not elsewhere specified or included	10%	C — E 10%

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, the expression "horsehair" means hair of the manes and tails of equine or 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	7.5%	—
05.03 Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material:		
(A) Neither curled nor put up on a layer or between two layers of other material:		
(I) Raw, whether or not cleaned or washed	—	—
(II) Other	7.5%	—
(B) Other:		
(I) Raw, whether or not cleaned or washed	—	—
(II) Other	7.5%	—
05.04 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:		
(A) Sausage casings:		
(I) Hog	—	—
(II) Other	10%	C E 10%
(B) Other:		
(I) Of bovine animals	10%	—
(II) Other	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
05.05 Fish waste:		
(A) Herring offals	—	—
(B) Other	5%	—
05.06 Sinews and tendons; parings and similar waste, of raw hides or skins	—	—
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:		
(A) Bed feathers; down:		
(I) Raw:		
(a) Feathers in bales, sacks or similar packages, without internal containers; down	—	—
(b) Other... ..	10%	—
(II) Other:		
(a) 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	5%	—
(2) Other	—	—
(b) Other	10%	—
(B) Other:		
(I) Skins and pieces thereof, with their down	—	—
(II) Feathers in bales, sacks or similar packages, without internal containers:		
(a) 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	5%	—
(b) Other... ..	—	—
(III) Barbs, quills and scapes ...	5%	—
(IV) Other	10%	—
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:		
(A) Ossein	—	—
(B) Bone meal	5%	—
(C) Other	5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
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	5%	—
05.10 Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	—	—
05.11 Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell	5%	—
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	—	—
05.13 Natural sponges:		
(A) Raw	—	—
(B) Other	—	—
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:		
(A) Pancreas glands	—	—
(B) Other	10%	—
05.15 Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:		
(A) Fish, crustaceans and molluscs:		
(I) Fish of a length of 6 cm or less and shrimps and prawns, dried	10%	C — E 10%
(II) Other:		
(a) Salted fish roes	10%	—
(b) Other	10%	C — E 10%
(B) Other:		
(I) Cochineal	—	—
(II) Blood powder and blood plasma	10%	—
(III) 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, garlic and other products of 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.

Special Note applying to certain subheadings only

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>
06.01 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower:		
(A) Dormant:		
(I) Lily of the valley crowns and roots	10%	C — E 10%
(II) Bulbs, corms, rhizomes and tubers:		
(a) Begonia and gloxinia ...	5%	C — E 5%
(b) Other	10%	C — E 10%
(III) Other, including dahlia and other tuberous roots	£0.0625 per lb	C — E £0.0625 per lb
(B) In growth or in flower:		
(I) Orchids, hyacinths, narcissi and tulips:		
(a) Narcissus (polyanthus types), roman hyacinth	£2.1000 per cwt (gross)	C — E £2.1000 per cwt (gross)
(b) Hyacinth (other than roman hyacinth), narcissus (other than polyanthus types but including daffodil), tulip:		
(1) <i>From 1 December to last day of February</i>	£15.8665 per cwt (gross)	C — E £15.8665 per cwt (gross)
(2) <i>From 1 March to 30 April</i>	£12.6000 per cwt (gross)	C — E £12.6000 per cwt (gross)
(3) <i>From 1 May to 30 November</i>	£9.3330 per cwt (gross)	C — E £9.3330 per cwt (gross)
(c) Other... ..	£9.3330 per cwt (gross)	C — E £9.3330 per cwt (gross)

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
06.01 Bulbs, tubers, tuberous roots, etc.—contd.		
(B) In growth or in flower:—contd.		
(II) Other:		
(a) Ixia	£2·1000 per cwt (gross)	C —
Snowdrop		E £2·1000 per cwt (gross)
Star of Bethlehem		C —
(b) Ranunculus	£3·2665 per cwt (gross)	E £3·2665 per cwt (gross)
(c) Iris:		
(1) From 1 December to last day of February	£15·8665 per cwt (gross)	C — E £15·8665 per cwt (gross)
(2) From 1 March to 30 April ...	£12·6000 per cwt (gross)	C — E £12·6000 per cwt (gross)
(3) From 1 May to 30 November	£9·3330 per cwt (gross)	C — E £9·3330 per cwt (gross)
(d) Freesia:		
(1) From 1 September to 30 April	25%	C — E 25%
(2) From 1 May to 31 August ...	10%	C — E 10%
(e) Other	£9·3330 per cwt (gross)	C — E £9·3330 per cwt (gross)
06.02 Other live plants, including trees, shrubs, bushes, roots, cuttings and slips:		
(A) Unrooted cuttings and slips:		
(I) Of vines	10%	C — E 10%
(II) Other	10%	C — E 10%
(B) Vine slips, grafted or rooted ...	£2·2500 per cwt (gross)	C — E £2·2500 per cwt (gross)
(C) Pineapple plants	£2·2500 per cwt (gross)	C — E £2·2500 per cwt (gross)
(D) Other:		
(I) Mushroom spawn	10%	C — E 10%
(II) Rose stocks and rose trees, shrubs, bushes and plants:		
(a) 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	5%	C — E 5%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
06.02 Other live plants, etc. - contd.		
(D) Other: - contd.		
(II) Rose stocks and rose trees, etc. - contd.		
(b) Other:		
(1) Standard trees, including half standards, quarter standards and weeping standards	£12 per 100	C --- E £12 per 100
(2) Other... ..	£3 per 100	C --- E £3 per 100
(III) Fruit stocks and fruit trees, shrubs, bushes and plants	£2.2500 per cwt (gross)	C --- E £2.2500 per cwt (gross)
(IV) Azalea indica:		
(a) Not in flower		
(b) In flower	£9.3330 per cwt (gross)	C --- E £9.3330 per cwt (gross)
(V) Broussonetia papyrifera (paper mulberry) and grafts on Broussonetia papyrifera stock; sweet bays	10%	C --- E 10%
(VI) Other:		
(a) Not in flower:		
(1) Trees, shrubs and bushes ...	£2.2500 per cwt (gross)	C --- E £2.2500 per cwt (gross)
(2) Other... ..	£0.0625 per lb (gross)	C --- E £0.0625 per lb (gross)
(b) In flower:		
(1) Gypsophila	£2.1000 per cwt (gross)	C --- E £2.1000 per cwt (gross)
Heather		
Marguerite		
Marigold		
Stock		
(2) Other	£9.3330 per cwt (gross)	C --- E £9.3330 per cwt (gross)
06.03 Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
(A) Fresh:		
(I) From 1 June to 31 October:		
(a) Mimosa	£0.9330 per cwt	C --- E £0.9330 per cwt
(b) Gypsophila	£2.1000 per cwt	C --- E £2.1000 per cwt
Heather		
Ixia		
Marguerite		
Marigold		
Roman hyacinth		
Snowdrop		
Star of Bethlehem		
Stock		

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
06.03 Cut flowers and flower buds etc.—contd.		
(A) Fresh:—contd.		
(I) From 1 June to 31 October:—contd.		
(c) Lilac	£0.0150 per lb	C — E £0.0150 per lb
(d) Narcissus (polyanthus types)		
Peony	£3.2665 per cwt	C —
Ranunculus		E £3.2665 per cwt
(e) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip	£9.3330 per cwt	C — E £9.3330 per cwt
(f) Freesia:		
(1) From 1 September to 31 Oct- ober:		
(aa) Of a value exceeding £0.9000 per lb	£0.3500 per lb	C — E £0.3500 per lb
(bb) Other	25%	C — E 25%
(2) From 1 June to 31 August ...	£0.1250 per lb	C — E £0.1250 per lb
(g) Anemone	£0.1250 per lb	C —
Carnation		E £0.1250 per lb
Rose		
(h) Other... ..	£0.1000 per lb	C — E £0.1000 per lb
(II) From 1 November to 31 May:		
(a) Mimosa	£0.9330 per cwt	C — E £0.9330 per cwt
(b) Gypsophila	£2.1000 per cwt	
Heather		C —
Ixia		E £2.1000 per cwt
Marguerite		
Marigold		
Roman hyacinth		
Snowdrop		
Star of Bethlehem		
(c) Lilac	£0.0150 per lb	C — E £0.0150 per lb
(d) Narcissus (polyanthus types)		
Peony	£3.2665 per cwt	C —
Ranunculus		E £3.2665 per cwt
(e) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip:		
(1) From 1 November to 30 November	£9.3330 per cwt	C — E £9.3330 per cwt
(2) From 1 December to last day of February	£15.8665 per cwt	C — E £15.8665 per cwt
(3) From 1 March to 30 April ...	£12.6000 per cwt	C — E £12.6000 per cwt

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
06.03 Cut flowers and flower buds etc.—contd.		
(A) Fresh:—contd.		
(II) From 1 November to 31 May:—contd.		
(e) Hyacinth (other than roman hyacinth), etc.—contd.		
(4) From 1 May to 31 May ...	£9·3330 per cwt	C — E £9·3330 per cwt
(f) Freesia:		
(1) From 1 November to 30 April:		
(aa) Of a value exceeding £0·9000 per lb	£0·3500 per lb	C — E £0·3500 per l
(bb) Other	25%	C — E 25%
(2) From 1 May to 31 May ...	£0·1250 per lb	C — E £0·1250 per l
(g) Anemone	£0·1250 per lb	C —
Carnation		E £0·1250 per l
Rose		C —
(h) Other	£0·1000 per lb	C — E £0·1000 per lb
(B) Other:		
(I) Mimosa	£0·9330 per cwt	C — E £0·9330 per cw
(II) Gypsophila	£2·1000 per cwt	C —
Heather		E £2·1000 per cwt
Ixia		C —
Marguerite		E £2·1000 per cwt
Marigold		C —
Roman hyacinth		E £2·1000 per cwt
Snowdrop		C —
Star of Bethlehem		E £2·1000 per cwt
(III) Lilac	£0·0150 per lb	C — E £0·0150 per l
(IV) Narcissus (polyanthus types) ...	£3·2665 per cwt	C —
Peony		E £3·2665 per cw
Ranunculus		C —
(V) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip:		
(a) From 1 December to last day of February	£15·8665 per cwt	C — E £15·8665 per cw
(b) From 1 March to 30 April ...	£12·6000 per cwt	C — E £12·6000 per cw
(c) From 1 May to 30 November	£9·3330 per cwt	C — E £9·3330 per cw
(VI) Freesia:		
(a) From 1 September to 30 April:		
(1) Of a value exceeding £0·9000 per lb	£0·3500 per lb	C — E £0·3500 per l
(2) Other... ..	25%	C — E 25%
(b) From 1 May to 31 August ...	£0·1250 per lb	C — E £0·1250 per l

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
06.04 Cut flowers and flower buds etc.—<i>contd.</i>		
(B) Other:— <i>contd.</i>		
(VII) Anemone	£0.1250 per lb	C —
Carnation		E £0.1250 per lb
Rose		C —
(VIII) Other	£0.1000 per lb	E £0.1000 per lb
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:		
(A) Reindeer moss	£2.1000 per cwt	C — E £2.1000 per cwt
(B) Other:		
(I) Fresh:		
(a) Foliage:		
(1) Cycas	10%	C —
Magnolia		E 10%
Holly		
Mistletoe		
Golden palm		
(2) Asparagus	£9.3330 per cwt	C — E £9.3330 per cwt
(3) Other	£2.1000 per cwt	C — E £2.1000 per cwt
(b) Branches (other than foliage) and other parts	10%	C — E 10%
(c) Mosses and lichens	£2.1000 per cwt	C — E £2.1000 per cwt
(d) Grasses:		
(1) Agrostis	10%	C —
Erianthus		E 10%
Eulalia		
Pampas		
Stipa		
Tropini (Lagurus)		
(2) Other	£2.1000 per cwt	C — E £2.1000 per cwt
(II) Not further prepared than dried:		
(a) Foliage:		
(1) Cycas	10%	C —
Magnolia		E 10%
Holly		
Mistletoe		
Golden palm		
(2) Asparagus	£9.3330 per cwt	C — E £9.3330 per cwt
(3) Other	£2.1000 per cwt	C — E £2.1000 per cwt
(b) Branches (other than foliage) and other parts	10%	C — E 10%
(c) Mosses and lichens	£2.1000 per cwt	C — E £2.1000 per cwt

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
06.04 Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, etc.—<i>contd.</i>		
(B) Other:— <i>contd.</i>		
(II) Not further prepared than dried:— <i>contd.</i>		
(d) Grasses:		
(1) Agrostis	10%	C —
Erianthus		E 10%
Eulalia		
Pampas		
Stipa		
Tropini (lagurus)		
(2) Other... ..	£2·1000 per cwt	C — E £2·1000 per cwt
(III) Other:		
(a) Foliage:		
(1) Cycas	10%	C —
Magnolia		E 10%
Holly		
Mistletoe		
Golden palm		
(2) Asparagus	£9·3330 per cwt	C — E £9·3330 per cwt
(3) Other... ..	£2·1000 per cwt	C — E £2·1000 per cwt
(b) Branches (other than foliage) and other parts	10%	C — E 10%
(c) Mosses and lichens ...	£2·1000 per cwt	C — E £2·1000 per cwt
(d) Grasses:		
(1) Agrostis	10%	C —
Erianthus		E 10%
Eulalia		
Pampas		
Stipa		
Tropini (lagurus)		
(2) Other	£2·1000 per cwt	C — E £2·1000 per cwt

Chapter 7

Edible Vegetables and Certain Roots and Tubers

Note

In headings Nos. 07.01, 07.02 and 07.03, the word "vegetables" is to be taken to include edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, sweet peppers, fennel, parsley, chervil, tarragon, cress, sweet marjoram (*Majorana hortensis* or *Origanum majorana*), horse-radish and garlic.

Heading No. 07.04 covers all dried, dehydrated or evaporated vegetables of the kinds falling within headings Nos. 07.01 to 07.03, other than:

- (a) Dried leguminous vegetables, shelled (heading No. 07.05);
- (b) Ground sweet peppers (heading No. 09.04);
- (c) Flours of the dried leguminous vegetables of heading No. 07.05 (heading No. 11.03);
- (d) Flour, meal and flakes of potato (heading No. 11.05).

Additional Note

The expression "cultivated mushrooms", as used in subheading 07.01(Q)(I), shall be taken to apply only to the following cultivated mushrooms of the *Psalliota* (*Agaricus*) species: *hortensis*, *alba* or *dispora* and *subedulis*. Other species, including those cultivated artificially (for example, *Rhodopaxillus nudus* and *Polypurus tuberaster*), fall within subheading 07.01(Q)(III).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
07.01 Vegetables, fresh or chilled:		
(A) Potatoes:		
(I) Seed potatoes:		
(a) From 16 May to 30 June ...	£0.0500 per cwt	C — E £0.0500 per cwt
(b) From 1 July to 31 August ...	£0.1000 per cwt	C — E £0.1000 per cwt
(c) From 1 September to 15 May	£0.0500 per cwt	C — E £0.0500 per cwt
(II) New potatoes:		
(a) From 1 January to 15 May	£0.0500 per cwt	C — E £0.0500 per cwt
(b) From 16 May to 30 June ...	£0.4665 per cwt	C — E £0.4665 per cwt
(III) Other:		
(a) For the manufacture of starch:		
(1) From 1 July to 31 August ...	£0.1000 per cwt	C — E £0.1000 per cwt
(2) From 1 September to 30 June	£0.0500 per cwt	C — E £0.0500 per cwt
(b) Other:		
(1) From 1 July to 31 August ...	£0.1000 per cwt	C — E £0.1000 per cwt
(2) From 1 September to 30 June	£0.0500 per cwt	C — E £0.0500 per cwt

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
07.01 Vegetables, fresh or chilled:—contd.		
(B) Cabbages, cauliflowers and Brussels sprouts:		
(I) Cauliflowers:		
(a) From 15 April to 30 November:		
(1) From 15 April to 30 June ...	£0.4000 per cwt	C — E £0.4000 per cwt
(2) From 1 July to 30 November	£0.3000 per cwt	C — E £0.3000 per cwt
(b) From 1 December to 14 April:		
(1) From 1 December to last day of February	£0.3000 per cwt	C — E £0.3000 per cwt
(2) From 1 March to 14 April...	£0.4000 per cwt	C — E £0.4000 per cwt
(II) White cabbages and red cabbages	10%	C — E 10%
(III) Other	10%	C — E 10%
(C) Spinach	10%	C — E 10%
(D) Salad vegetables, including endive and chicory:		
(I) Cabbage lettuce:		
(a) From 1 April to 30 November:		
(1) From 1 April to 30 April ...	£1.5000 per cwt	C — E £1.5000 per cwt
(2) From 1 May to 31 May ...	£1 per cwt	C — E £1 per cwt
(3) From 1 June to 31 October	£0.8000 per cwt	C — E £0.8000 per cwt
(4) From 1 November to 30 November	£0.5000 per cwt	C — E £0.5000 per cwt
(b) From 1 December to 31 March:		
(1) From 1 December to last day of February	£0.5000 per cwt	C — E £0.5000 per cwt
(2) From 1 March to 31 March	£1.5000 per cwt	C — E £1.5000 per cwt
(II) Other:		
(a) Lettuce (other than cabbage lettuce) and endive:		
(1) From 1 March to 30 April	£1.5000 per cwt	C — E £1.5000 per cwt
(2) From 1 May to 31 May ...	£1 per cwt	C — E £1 per cwt
(3) From 1 June to 31 October	£0.8000 per cwt	C — E £0.8000 per cwt
(4) From 1 November to last day of February	£0.5000 per cwt	C — E £0.5000 per cwt
(b) Chicory (salad):		
(1) From 1 November to 31 March	£0.4000 per cwt	C — E £0.4000 per cwt
(2) From 1 April to 31 October	10%	C — E 10%
(c) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
07.01 Vegetables, fresh or chilled:—contd.		
(E) Chard (or white beet) and cardoons	10%	C — E 10%
(F) Leguminous vegetables, shelled or unshelled:		
(I) Peas:		
(a) From 1 September to 31 May	10%	C — E 10%
(b) From 1 June to 31 August:		
(1) Unshelled:		
(aa) From 1 June to 31 July ...	£0.9330 per cwt	C — E £0.9330 per cwt
(bb) From 1 August to 31 August	10%	C — E 10%
(2) Shelled	10%	C — E 10%
(II) Beans (of the species <i>Phaseolus</i>):		
(a) From 1 October to 30 June ...	10%	C — E 10%
(b) From 1 July to 30 September	10%	C — E 10%
(III) Other	10%	C — E 10%
(G) Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots:		
(I) Celeriac (rooted celery or German celery):		
(a) From 1 May to 30 September	10%	C — E 10%
(b) From 1 October to 30 April	10%	C — E 10%
(II) Carrots and turnips:		
(a) Carrots:		
(1) From 1 April to 30 April ...	10%	C — E 10%
(2) From 1 May to 30 June ...	£1 per cwt	C — E £1 per cwt
(3) From 1 July to 31 October ...	10%	C — E 10%
(4) From 1 November to 31 March	5%	C — E 5%
(b) Turnips	10%	C — E 10%
(III) Horse-radish (<i>Cochlearia armoracia</i>)	2.5%	C — E 2.5%
(IV) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
07.01 Vegetables, fresh or chilled:—contd.		
(H) Onions, shallots and garlic:		
(I) Dry-bulb onions and shallots:		
(a) From 1 February to 30 June	5%	C — E 5%
(b) From 1 July to 31 July ...	10%	C — E 10%
(c) From 1 August to 30 November	£0.2330 per cwt	C — E £0.2330 per cwt
(d) From 1 December to 31 January	10%	C — E 10%
(II) Garlic	10%	C — E 10%
(III) Other	10%	C — E 10%
(J) Leeks and other alliaceous plants (for example, chives, Welsh onions)	10%	C — E 10%
(K) Asparagus:		
(I) From 16 April to 30 June ...	£2.8000 per cwt	C — E £2.8000 per cwt
(II) From 1 July to 15 April	10%	C — E 10%
(L) Artichokes	10%	C — E 10%
(M) Tomatoes:		
(I) From 1 November to 14 May:		
(a) From 1 November to 15 November	10%	C — E 10%
(b) From 16 November to 31 March	8%	C — E 8%
(c) From 1 April to 30 April ...	10%	C — E 10%
(d) From 1 May to 14 May:		
(1) Of a value exceeding £7 per cwt	£1.8665 per cwt	C — E £1.8665 per cwt
(2) Other... ..	10%	C — E 10%
(II) From 15 May to 31 October:		
(a) 15 May:		
(1) Of a value exceeding £7 per cwt	£1.8665 per cwt	C — E £1.8665 per cwt
(2) Other... ..	10%	C — E 10%
(b) From 16 May to 31 May:		
(1) Of a value exceeding £5.6000 per cwt	£2.8000 per cwt	C — E £2.8000 per cwt
(2) Other... ..	10%	C — E 10%
(c) From 1 June to 15 June ...	£2.8000 per cwt	C — E £2.8000 per cwt
(d) From 16 June to 31 July ...	£2.3330 per cwt	C — E £2.3330 per cwt
(e) From 1 August to 31 August	£1.8665 per cwt	C — E £1.8665 per cwt
(f) From 1 September to 31 October	£0.9330 per cwt	C — E £0.9330 per cwt

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
07.01 Vegetables, fresh or chilled:—contd.		
(N) Olives:		
(I) For uses other than the pro- duction of oil	10%	C — E 10%
(II) Other	10%	C — E 10%
(O) Capers	10%	C — E 10%
(P) Cucumbers and gherkins:		
(I) Cucumbers from 16 May to 31 October:		
(a) From 16 May to 30 Septem- ber	£1 per cwt	C — E £1 per cwt
(b) From 1 October to 31 October	10%	C — E 10%
(II) Other:		
(a) Cucumbers:		
(1) From 1 March to 15 May	£1 per cwt	C — E £1 per cwt
(2) From 1 November to last day of February	10%	C — E 10%
(b) Gherkins	10%	C — E 10%
(Q) Mushrooms and truffles:		
(I) Cultivated mushrooms:		
(a) From 1 October to 30 April	20%	C — E 20%
(b) From 1 May to 30 September	10%	C — E 10%
(II) Cantarelles and flap mushrooms:		
(a) From 1 October to 30 April ...	20%	C — E 20%
(b) From 1 May to 30 Septem- ber	10%	C — E 10%
(III) Other:		
(a) Mushrooms:		
(1) From 1 October to 30 April	20%	C — E 20%
(2) From 1 May to 30 Septem- ber	10%	C — E 10%
(b) Truffles	10%	C — E 10%
(R) Fennel:		
(I) Sweet fennel	10%	C — E 10%
(II) Other	£2·1000 per cwt	C — E £2·1000 per cwt
(S) Sweet peppers	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
07.01 Vegetables, fresh or chilled:—contd.		
(T) Other:		
(I) Herbs	£2·1000 per cwt	C — E £2·1000 per cwt
(II) Celery	5%	C — E 5%
(III) Other	10%	C — E 10%
07.02 Vegetables (whether or not cooked), preserved by freezing:		
(A) Olives	10%	C — E 10%
(B) Other	10%	C — E 10%
07.03 Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:		
(A) Olives:		
(I) For uses other than the production of oil	—	—
(II) Other	—	—
(B) Capers	—	—
(C) Onions	10%	C — E 10%
(D) Cucumbers and gherkins:		
(I) Cucumbers	10%	C — E 10%
(II) Gherkins	—	—
(E) Other vegetables:		
(I) Cauliflowers:		
(a) In brine, not being in airtight containers	£0·3000 per cwt of the vegetable content	C — E £0·3000 per cwt of the vegetable content
(b) Other	10%	C — E 10%
(II) Sweet peppers	—	—
(III) Other	10%	C — E 10%
(F) Mixtures of vegetables specified above	10%	C — E 10%
07.04 Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
(A) Onions:		
(I) In airtight containers	15%	C — E 15%
(II) Other	10%	C — E 10%
(B) Other:		
(I) Horse-radish	2·5%	C — E 2·5%
(II) Herbs, not in powder	£2·1000 per cwt	C — E £2·1000 per cwt

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
07.04 Dried, dehydrated or evaporated vegetables, etc.—contd.		
(B) Other:—contd.		
(III) Leeks	10%	—
(IV) Garlic, sweet peppers and tomatoes	—	—
(V) Olives:		
(a) In airtight containers ...	15%	C — E 15%
(b) Other	10%	C — E 10%
(VI) Other:		
(a) Vegetables (other than asparagus) in airtight containers:		
(1) Broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs in powder; lettuce and endive; mushrooms; shallots; peas; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables or dry-bulb onions	15%	C — E 15%
(2) Other... ..	15%	C — E 15%
(b) Other:		
(1) Asparagus; broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs in powder; lettuce and endive; mushrooms; shallots; peas; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables or dry-bulb onions	10%	C — E 10%
(2) Other... ..	10%	C — E 10%
07.05 Dried leguminous vegetables, shelled, whether or not skinned or split:		
(A) Peas (including chick peas) and beans (of the species <i>Phaseolus</i>):		
(I) Split peas	15%	C — E 15%
(II) Whole peas (other than peas of the varieties commonly known as maple peas, dun peas and yellow or white peas)	£0.3750 per cwt or 10%, whichever is the greater	C — E £0.3750 per cwt or 10%, whichever is the greater
(III) Other peas	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
07.05 Dried leguminous vegetables, etc.—contd.		
(A) Peas (including chick peas) etc.—contd.		
(IV) Beans, dried, white (including haricot) other than butter	4%	C — E 4%
(V) Other beans	5%	C — E 5%
(B) Lentils	5%	C — E 5%
(C) Other	5%	C — E 5%
07.06 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith:		
(A) Manioc, arrowroot, salep and other similar roots and tubers with high starch content, excluding sweet potatoes:		
(I) Manioc	—	—
(II) Other:		
(a) Dried	—	—
(b) Other... ..	—	—
(B) Other:		
(I) Sago pith	5%	C — E 5%
(II) Other:		
(a) Dried... ..	5%	C — E 5%
(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)
08.01 Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:		
(A) Dates	—	—
(B) Bananas:		
(I) Fresh	£0.3750 per cwt	C — E £0.3750 per cwt
(II) Dried	10%	C — E 10%
(C) Pineapples:		
(I) Fresh	10%	C — E 10%
(II) Dried	5%	C — E 5%
(D) Avocados:		
(I) Fresh	5%	C — E 5%
(II) Dried	5%	C — E 5%
(E) Coconuts:		
(I) Whole, shelled or not	—	—
(II) Other:		
(a) Fresh	10%	C — E 10%
(b) Dried	10%	C — E 10%
(F) Cashew nuts:		
(I) Fresh	10%	C — E 10%
(II) Dried	10%	C — E 10%
(G) Brazil nuts:		
(I) Whole, shelled or not	—	—
(II) Other:		
(a) Fresh	10%	C — E 10%
(b) Dried	10%	C — E 10%
(H) Other:		
(I) Fresh	5%	C — E 5%
(II) Dried	5%	C — E 5%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
08.02 Citrus fruit, fresh or dried:		
(A) Oranges:		
(I) Sweet oranges, fresh:		
(a) From 1 April to 15 October	£0.1750 per cwt	C — E £0.1750 per cwt
(b) From 16 October to 31 March:		
(1) From 16 October to 30 November	£0.1750 per cwt	C — E £0.1750 per cwt
(2) From 1 December to 31 March	5%	C — E 5%
(II) Other:		
(a) From 1 April to 15 October:		
(1) Fresh	£0.1750 per cwt	C — E £0.1750 per cwt
(2) Dried... ..	10%	C — E 10%
(b) From 16 October to 31 March:		
(1) Fresh:		
(aa) From 16 October to 30 November	£0.1750 per cwt	C — E £0.1750 per cwt
(bb) From 1 December to 31 March	5%	C — E 5%
(2) Dried	10%	C — E 10%
(B) Mandarins and satsumas; clementines, tangerines and other similar citrus hybrids:		
(I) Fresh:		
(a) Clementines, mandarins and tangerines:		
(1) From 1 April to 30 November	£0.1750 per cwt	C — E £0.1750 per cwt
(2) From 1 December to 31 March	5%	C — E 5%
(b) Other	5%	C — E 5%
(II) Dried	10%	C — E 10%
(C) Lemons:		
(I) Fresh	5%	C — E 5%
(II) Dried	10%	C — E 10%
(D) Grapefruit:		
(I) Fresh	£0.2500 per cwt	C — E £0.2500 per cwt
(II) Dried	10%	C — E 10%
(E) Other:		
(I) Fresh	5%	C — E 5%
(II) Dried	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
08.03 Figs, fresh or dried:		
(A) Fresh	£0.1500 per cwt	—
(B) Dried	£0.3000 per cwt	C — E £0.3000 per cwt
08.04 Grapes, fresh or dried:		
(A) Fresh:		
(1) Table grapes:		
(a) From 1 November to 14 July:		
(1) Hothouse:		
(aa) From 1 November to 31 January	20%	C — E 20%
(bb) From 1 February to 30 June	£0.7000 per cwt	C — E £0.7000 per cwt
(cc) From 1 July to 14 July ...	20%	C — E 20%
(2) Other:		
(aa) From 1 November to 31 January	5%	C — E 5%
(bb) From 1 February to 30 June	£0.7000 per cwt	C — E £0.7000 per cwt
(cc) From 1 July to 14 July	10%	C — E 10%
(b) From 15 July to 31 October:		
(1) Hothouse	20%	C — E 20%
(2) Other:		
(aa) From 15 July to 31 August	10%	C — E 10%
(bb) From 1 September to 31 October	5%	C — E 5%
(II) Other:		
(a) From 1 November to 14 July:		
(1) From 1 November to 31 January	5%	C — E 5%
(2) From 1 February to 30 June	£0.7000 per cwt	C — E £0.7000 per cwt
(3) From 1 July to 14 July ...	10%	C — E 10%
(b) From 15 July to 31 October:		
(1) From 15 July to 31 August	10%	C — E 10%
(2) From 1 September to 31 October	5%	C — E 5%
(B) Dried:		
(I) In immediate containers of a net capacity of 15 kg or less:		
(a) Currants	£0.1000 per cwt	C — E £0.1000 per cwt
(b) Raisins, sultanas and other dried grapes	£0.2000 per cwt	C — E £0.2000 per cwt
(II) Other:		
(a) Currants	£0.1000 per cwt	C — E £0.1000 per cwt
(b) Raisins, sultanas and other dried grapes	£0.2000 per cwt	C — E £0.2000 per cwt

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
08.05 Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:		
(A) Almonds:		
(I) Bitter:		
(a) In shell	10%	—
(b) Not in shell	—	—
(II) Other:		
(a) In shell	10%	—
(b) Not in shell	—	—
(B) Walnuts	10%	—
(C) Chestnuts	10%	—
(D) Pistachios	10%	—
(E) Pecans	—	—
(F) Areca (or betel) and cola	10%	—
(G) Other:		
(I) Hazel nuts, not in shell... ..	—	—
(II) Other	10%	—
08.06 Apples, pears and quinces, fresh:		
(A) Apples:		
(I) Cider apples, in bulk, from 16 September to 15 December	—	—
(II) Other:		
(a) From 1 August to 31 December:		
(1) From 1 August to 15 August	£0.2250 per cwt	C — E £0.2250 per cwt
(2) From 16 August to 31 December	—	—
(b) From 1 January to 31 March	—	—
(c) From 1 April to 31 July:		
(1) From 1 April to 15 April ...	—	—
(2) From 16 April to 31 July ...	£0.2250 per cwt	C — E £0.2250 per cwt
(B) Pears:		
(I) Perry pears, in bulk, from 1 August to 31 December	£0.1500 per cwt	C — E £0.1500 per cwt
(II) Other:		
(a) From 1 January to 31 July:		
(1) From 1 January to 31 January	£0.1500 per cwt	C — E £0.1500 per cwt
(2) From 1 February to 31 July	£0.2250 per cwt	C — E £0.2250 per cwt
(b) From 1 August to 31 December	£0.1500 per cwt	C — E £0.1500 per cwt
(C) Quinces	10%	C — E 10%
08.07 Stone fruit, fresh:		
(A) Apricots	10%	C — E 10%
(B) Peaches, including nectarines and free-stone peaches:		
(I) Hothouse:		
(a) From 1 April to 30 November	10%	C — E 10%
(b) From 1 December to 31 March	£0.7000 per cwt	C — E £0.7000 per cwt

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
08.07 Stone fruit, fresh:—contd.		
(B) Peaches, etc.—contd.		
(II) Other:		
(a) From 1 April to 30 November	5%	C — E 5%
(b) From 1 December to 31 March	£0.7000 per cwt	C — E £0.7000 per cwt
(C) Cherries:		
(I) From 1 May to 15 July:		
(a) From 1 May to 31 May ...	10%	C — E 10%
(b) From 1 June to 15 July ...	£1.8665 per cwt	C — E £1.8665 per cwt
(II) From 16 July to 30 April:		
(a) From 16 July to 15 August ...	£1.8665 per cwt	C — E £1.8665 per cwt
(b) From 16 August to 30 April	10%	C — E 10%
(D) Plums:		
(I) From 1 July to 30 September	£0.8350 per cwt	C — E £0.8350 per cwt
(II) From 1 October to 30 June:		
(a) From 1 October to 31 October	£0.8350 per cwt	C — E £0.8350 per cwt
(b) From 1 November to 15 June	6%	C — E 6%
(c) From 16 June to 30 June ...	£0.8350 per cwt	C — E £0.8350 per cwt
(E) Other	10%	C — E 10%
08.08 Berries, fresh:		
(A) Strawberries:		
(I) From 1 May to 31 July:		
(a) From 1 May to 31 May ...	10%	C — E 10%
(b) From 1 June to 9 June ...	£1.8665 per cwt	C — E £1.8665 per cwt
(c) From 10 June to 31 July ...	£2.8000 per cwt	C — E £2.8000 per cwt
(II) From 1 August to 30 April ...	10%	C — E 10%
(B) Cranberries	5%	C — E 5%
(C) Bilberries	—	
(D) Raspberries, black-currants and red-currants:		
(I) Raspberries:		
(a) From 1 July to 31 August ...	10%	C — E 10%
(b) From 1 September to 30 June	5%	C — E 5%
(II) Other:		
(a) From 16 June to 31 August ...	£1.8665 per cwt	C — E £1.8665 per cwt
(b) From 1 September to 15 June	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
08.08 Berries, fresh:—contd.		
(E) Papaws	5%	C — E 5%
(F) Other:		
(I) White-currants:		
(a) From 16 June to 31 August ...	£1·8665 per cwt	C — E £1·8665 per cw
(b) From 1 September to 15 June	10%	C — E 10%
(II) Gooseberries:		
(a) From 1 May to 31 July ...	£0·9330 per cwt	C — E £0·9330 per cw
(b) From 1 August to 30 April ...	5%	C — E 5%
(III) Loganberries:		
(a) From 1 July to 31 August ...	10%	C — E 10%
(b) From 1 September to 30 June	5%	C — E 5%
(IV) Other	5%	C — E 5%
08.09 Other fruit, fresh:		
(A) Melons	5%	C —
(B) Other	5%	E 5%
08.10 Fruit (whether or not cooked), preserved by freezing, not containing added sugar:		
(A) Strawberries, raspberries, black-currants and red-currants:		
(I) Strawberries	£0·7500 per cwt	C — E £0·7500 per cw
(II) Other	15%	C — E 15%
(B) Other:		
(I) Apples:		
(a) Pulp	£0·1750 per cwt or 15%, whichever is the less	C — E £0·1750 per cw or 15%, which ever is the les
(b) Other	£0·1750 per cwt or 25%, whichever is the less	C — E £0·1750 per cw or 25%, which ever is the les
(II) Bilberries; grapefruit; orange, clementine, mandarin or tangerine pulp not containing the peel	—	—
(III) Other	15%	C — E 15%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
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:		
(A) Apricots:		
(I) Pulp	10%	C — E 10%
(II) Other	15%	C — E 15%
(B) Oranges:		
(I) Pulp not containing the peel ...	—	—
(II) Comminuted entire	—	—
(III) Pulp, containing the peel, not in brine	10%	C — E 10%
(IV) Other:		
(a) In brine	—	—
(b) Otherwise preserved ...	12.5%	C — E 12.5%
(C) Papaws	15%	C — E 15%
(D) Other:		
(I) Apples:		
(a) Pulp	£0.1750 per cwt or 15%, whichever is the less	C — E £0.1750 per cwt or 15%, whichever is the less
(b) Other... ..	£0.1750 per cwt or 25%, whichever is the less	C — E £0.1750 per cwt or 25%, whichever is the less
(II) Bilberries and nuts	10%	C — E 10%
(III) Cherries	—	—
(IV) Citrus fruits:		
(a) Grapefruit; clementine, mandarin or tangerine pulp not containing the peel	—	—
(b) Lemons, clementines, mandarins and tangerines, comminuted entire	—	—
(c) Other:		
(1) In brine	—	—
(2) Otherwise preserved ...	12.5%	C — E 12.5%
(V) Strawberries	£0.7500 per cwt	C — E £0.7500 per cwt
(VI) Blackberries, currants, gooseberries, loganberries, pears, plums (including bullace, damsons, greengages and mirabelles), raspberries; mixtures containing any of these fruits or apples or strawberries	15%	C — E 15%
(VII) Other	15%	C — E 15%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
08.12 Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05:		
(A) Apricots:		
(I) Pulp	10%	C — E 10%
(II) Other	£0.4000 per cwt	C — E £0.4000 per cw
(B) Peaches, including nectarines and free-stone peaches	—	—
(C) Prunes	—	—
(D) Apples and pears	—	—
(E) Papaws	10%	C — E 10%
(F) Fruit salads:		
(I) Not containing prunes:		
(a) Consisting of apples, pears, peaches and nectarines, with or without bilberries	—	—
(b) Other... ..	10%	C — E 10%
(II) Containing prunes:		
(a) Consisting of prunes with apples, pears, peaches and nectarines, with or without bilberries	—	—
(b) Other... ..	10%	C — E 10%
(G) Other:		
(I) Bilberries	—	—
(II) Other	10%	C — E 10%
08.13 Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	—	—

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 *and, if that heading contains subheadings, under the subheading applicable to the constituent bearing the highest rate of duty, this rate being chargeable on the whole mixture;*

(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 products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. This Chapter does not cover:

(a) Sweet peppers, unground (Chapter 7); or

(b) Cubeb pepper (*Piper cubeba*) and other products of heading No. 12.07.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
09.01 Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
(A) Coffee:		
(I) Unroasted:		
(a) Not freed of caffeine ...	£0.2350 per cwt	C — E £0.2350 per cwt
(b) Freed of caffeine ...	£0.2350 per cwt	C — E £0.2350 per cwt
(II) Roasted:		
(a) Not freed of caffeine ...	£0.3150 per cwt	C £0.2350 per cwt E £0.2350 per cwt
(b) Freed of caffeine ...	£0.3150 per cwt	C £0.2350 per cwt E £0.2350 per cwt
(B) Husks and skins ...	5%	C — E 5%
(C) Coffee substitutes containing coffee in any proportion:		
(I) Coffee and chicory, roasted and ground, mixed but without other ingredients	£0.7000 per cwt	C £0.6250 per cwt E £0.7000 per cwt
(II) Other ...	10%	C — E 10%
09.02 Tea:		
(A) In immediate packings of a net capacity not exceeding 3 kg	—	—
(B) Other ...	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
09.03 Maté	—	—
09.04 Pepper of the genus <i>Piper</i> ; pimento of the genus <i>Capsicum</i> or the genus <i>Pimenta</i> :		
(A) Neither crushed nor ground:		
(I) Pepper:		
(a) For the industrial manufac- ture of essential oils or resin- oids:		
(1) Peppercorns, the fruit of <i>Piper nigrum</i>	—	—
(2) Other	10%	C — E 10%
(b) Other:		
(1) Peppercorns, the fruit of <i>Piper nigrum</i>	—	—
(2) Other	10%	C — E 10%
(II) Pimento:		
(a) Of the genus <i>Capsicum</i> , for the manufacture of cap- sicin or <i>Capsicum oleoresin</i> dyes	10%	C — E 10%
(b) For the industrial manu- facture of essential oils or resinoids	10%	C — E 10%
(c) Other... ..	10%	C — E 10%
(B) Crushed or ground:		
(I) Pimento of the genus <i>Capsicum</i>	10%	C — E 10%
(II) Other	10%	C — E 10%
09.05 Vanilla	10%	C — E 10%
09.06 Cinnamon and cinnamon-tree flowers:		
(A) Neither crushed nor ground	5%	C — E 5%
(B) Crushed or ground	5%	C — E 5%
09.07 Cloves (whole fruit, cloves and stems) ...	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
09.08 Nutmeg, mace and cardamoms:		
(A) Neither crushed nor ground:		
(I) For the industrial manufacture of essential oils or resinoids	10%	C — E 10%
(II) Other:		
(a) Nutmeg	10%	C — E 10%
(b) Other... ..	10%	C — E 10%
(B) Crushed or ground:		
(I) Nutmeg	10%	C — E 10%
(II) Mace	10%	C — E 10%
(III) Cardamoms	10%	C — E 10%
09.09 Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:		
(A) Neither crushed nor ground:		
(I) Aniseed	—	—
(II) Badian seed	—	—
(III) Seeds of fennel, coriander, cumin, caraway and juniper:		
(a) For the industrial manufacture of essential oils or resinoids	—	—
(b) Other:		
(1) Coriander seed	—	—
(2) Other	—	—
(B) Crushed or ground:		
(I) Badian seed	—	—
(II) Coriander seed	—	—
(III) Other	—	—
09.10 Thyme, saffron and bay leaves; other spices:		
(A) Thyme:		
(I) Neither crushed nor ground ...	£2·1000 per cwt	C — E £2·1000 per cwt
(II) Crushed or ground:		
(a) Crushed	£2·1000 per cwt	C — E £2·1000 per cwt
(b) Ground	10%	C — E 10%
(B) Bay leaves:		
(I) Not ground	£2·1000 per cwt	C — E £2·1000 per cwt
(II) Other	10%	C — E 10%
(C) Saffron:		
(I) Neither crushed nor ground:		
(a) Stigmas and styles, dried ...	—	—
(b) Other... ..	10%	C — E 10%
(II) Crushed or ground	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
09.10 Thyme, saffron and bay leaves; other spices:—<i>contd.</i>		
(D) Ginger	10%	C — E 10%
(E) Turmeric (<i>Curcuma</i>); fenugreek seed	10%	C — E 10%
(F) Other spices, including mixtures referred to in Note 1(b) to this Chapter:		
(I) Neither crushed nor ground ...	10%	C — E 10%
(II) Crushed or ground:		
(a) Curry powder and paste ...	10%	C — E 10%
(b) 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.

Additional Notes

1. The term "durum wheat", as used in subheading 10.01 (B), shall be taken to mean wheat of the "triticum durum" species and the hybrids derived from the interspecific crossing of "triticum durum" with the same number of chromosomes as that species. Durum wheat thus defined must be of a colour ranging from amber-yellow to brown and show a translucent horn-like vitreous fracture.

2. The following terms shall have the meanings hereunder assigned to them:

- (a) "Round grained rice" (10.06(A)(I)(a), (B)(I)(a) and (B)(II)(a)): rice, the grains of which are of a length not exceeding 5.2 mm and of a length/width ratio of less than 2;
- (b) "Long grained rice" (10.06(A)(I)(b), (A)(II)(b), (B)(I)(b) and (B)(II)(b)): rice, the grains of which are of a length exceeding 5.2 mm;
- (c) "Paddy rice" (10.06(A)(I)): rice which has retained its husk after threshing;
- (d) "Husked rice" (10.06(A)(II)): paddy rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions "brown rice", "cargo rice", "loonzain" and "riso sbramato";
- (e) "Semi-milled rice" (10.06(B)(I)): paddy rice from which the husk, part of the germ, and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;
- (f) "Wholly milled rice" (10.06(B)(II)): rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or semi-long grained rice, and at least part thereof in the case of round grained rice, have been removed, but in which longitudinal white striations may remain on not more than 10% of the grains;
- (g) "Broken rice" (10.06(C)): grain fragments the length of which does not exceed three quarters of the average length of the whole grain.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
10.01 Wheat and meslin (mixed wheat and rye):		
(A) Common wheat, and meslin ...	—	—
(B) Durum wheat ...	—	—
10.02 Rye ...	—	—
10.03 Barley ...	—	—
10.04 Oats ...	—	—
10.05 Maize:		
(A) Hybrid, for sowing:		
(I) Flat white ...	10%	C — E 10%
(II) Other ...	—	—
(B) Other ...	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
10.06 Rice:		
(A) Paddy rice; husked rice:		
(I) Paddy rice:		
(a) Round grained	—	—
(b) Long grained	—	—
(II) Husked rice:		
(a) Round grained	—	—
(b) Long grained	—	—
(B) Semi-milled or wholly milled rice:		
(I) Semi-milled rice:		
(a) Round grained	—	—
(b) Long grained	—	—
(II) Wholly milled rice:		
(a) Round grained	—	—
(b) Long grained	—	—
(C) Broken rice	—	—
10.07 Buckwheat, millet, canary seed and grain sorghum; other cereals:		
(A) Buckwheat	—	—
(B) Millet	—	—
(C) Grain sorghum	—	—
(D) Other	—	—

Chapter 11

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

Notes

1. This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
- (b) Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02;
- (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.

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

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall to be classified in heading No. 23.02.

However, germ of cereals, whole, rolled, flaked or ground, falls in all cases within heading No. 11.02.

(B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall to be classified in heading No. 11.02.

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (4)	500 micrometres (5)
Wheat and rye	45%	2.5%	80%	—
Barley	45%	3 %	80%	—
Oats	45%	5 %	80%	—
Maize and sorghum	45%	2 %	—	90%
Rice	45%	1.6%	80%	—
Buckwheat	45%	4 %	80%	—
Other cereals	45%	2 %	50%	—

Additional Notes

1. For the purposes of subheading 11.02(A), the expression "cereal groats and cereal meal" means products obtained by fragmentation of cereal grains of which:

- (a) in the case of maize products, at least 95% by weight passes through a silk gauze or man-made textile sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95% by weight passes through a silk gauze or man-made textile sieve with an aperture of 1.25 mm.

2. Products from the milling of the cereals of this Chapter which have been pelletised either directly by compression or by the addition of a binder in a proportion of up to 3% by weight, are to be classified in subheading 11.02(F).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
11.01 Cereal flours:		
(A) Wheat or meslin flour	—	—
(B) Rye flour	—	—
(C) Barley flour	—	—
(D) Oat flour	—	—
(E) Maize flour:		
(I) Of a fat content not exceeding 1.5% by weight	—	—
(II) Other	—	—
(F) Rice flour	—	—
(G) Buckwheat flour	—	—
(H) Millet flour	—	—
(I) Canary seed flour	—	—
(K) Grain sorghum flour	—	—
(L) Other	—	—
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:		
(A) Cereal groats and cereal meal:		
(I) Wheat:		
(a) Durum wheat	—	—
(b) Common wheat	—	—
(II) Rye	—	—
(III) Barley	—	—
(IV) Oats	—	—
(V) Maize:		
(a) Of a fat content not exceeding 1.5% by weight:		
(1) For the brewing industry ...	—	—
(2) Other... ..	—	—
(b) Other... ..	—	—
(VI) Rice	—	—
(VII) Buck wheat	—	—
(VIII) Millet	—	—
(IX) Grain sorghum	—	—
(X) Other	—	—
(B) Hulled grains (shelled or husked), whether or not sliced or kibbled:		
(I) Barley, oats, buckwheat and millet:		
(a) Hulled (shelled or husked):		
(1) Barley	—	—
(2) Oats:		
(aa) Clipped oats	—	—
(bb) Other	—	—
(3) Buckwheat	—	—
(4) Millet	—	—
(b) Hulled and sliced or kibbled ("Grütze" or "grutten"):		
(1) Barley	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
11.02 Cereal groats and cereal meal; etc.—contd.		
(B) Hulled grains etc.—contd.		
(I) Barley, oats, etc.—contd.		
(b) Hulled and sliced etc.—contd.		
(2) Oats	—	—
(3) Buckwheat	—	—
(4) Millet	—	—
(II) Other cereals:		
(a) Wheat	—	—
(b) Rye	—	—
(c) Maize	—	—
(d) Grain sorghum	—	—
(e) Other... ..	—	—
(C) Pearled grains:		
(I) Wheat	—	—
(II) Rye	—	—
(III) Barley	—	—
(IV) Oats	—	—
(V) Maize	—	—
(VI) Buckwheat	—	—
(VII) Millet	—	—
(VIII) Grain sorghum	—	—
(IX) Other	—	—
(D) Grains not otherwise worked than kibbled:		
(I) Wheat	—	—
(II) Rye	—	—
(III) Barley	—	—
(IV) Oats	—	—
(V) Maize	—	—
(VI) Buckwheat	—	—
(VII) Millet	—	—
(VIII) Grain sorghum	—	—
(IX) Other	—	—
(E) Rolled grains; flaked grains:		
(I) Barley, oats, buckwheat and millet:		
(a) Rolled:		
(1) Barley	—	—
(2) Oats	—	—
(3) Buckwheat	—	—
(4) Millet	—	—
(b) Flaked:		
(1) Barley	—	—
(2) Oats	—	—
(3) Buckwheat	—	—
(4) Millet	—	—
(II) Other cereals:		
(a) Wheat	—	—
(b) Rye	—	—
(c) Maize	—	—
(d) Grain sorghum	—	—
(e) Other:		
(1) Flaked rice	—	—
(2) Other... ..	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
11.02 Cereal groats and cereal meal; etc. — contd.		
(F) Pellets:		
(I) Wheat	—	—
(II) Rye	—	—
(III) Barley	—	—
(IV) Oats	—	—
(V) Maize	—	—
(VI) Rice	—	—
(VII) Buckwheat	—	—
(VIII) Millet	—	—
(IX) Grain sorghum	—	—
(X) Other	—	—
(G) Germ of cereal, whole, rolled, flaked or ground:		
(I) Wheat	—	—
(II) Other	—	—
11.03 Flours of the leguminous vegetables falling within heading No. 07.05:		
(A) Of peas, beans or lentils	10%	C — E 10%
(B) Other	10%	C — E 10%
11.04 Flours of the fruits falling within any head- ing in Chapter 8:		
(A) Of bananas	10%	C — E 10%
(B) Other	10%	C — E 10%
11.05 Flour, meal and flakes of potato	10%	C — E 10%
11.06 Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06:		
(A) Denatured:		
(I) Of manioc or of sago	—	—
(II) Other	—	—
(B) Other:		
(I) For the manufacture of starches:		
(a) Of manioc or of sago	—	—
(b) Other... ..	—	—
(II) Other:		
(a) Of manioc or of sago	—	—
(b) Other... ..	—	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
11.07 Malt, roasted or not:		
(A) Unroasted:		
(I) Obtained from wheat:		
(a) In the form of flour... ..	—	—
(b) Other... ..	—	—
(II) Other:		
(a) In the form of flour	—	—
(b) Other... ..	—	—
(B) Roasted	—	—
11.08 Starches; inulin:		
(A) Starches:		
(I) Maize starch	—	—
(II) Rice starch	—	—
(III) Wheat starch	—	—
(IV) Potato starch	—	—
(V) Other:		
(a) Millet and buckwheat starches	—	—
(b) Milo starch	—	—
(c) Sago starch	—	—
(d) Manioc starch	—	—
(e) Other... ..	—	—
(B) Inulin	10%	—
11.09 Wheat gluten, whether or not dried:		
(A) Dried	—	—
(B) Other	—	—

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 or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).

2. For the purposes of heading No. 12.03, beet seeds, 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 are to be regarded as seeds of a kind used for sowing.

Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing:

- (a) Leguminous vegetables (Chapter 7);
- (b) Spices and other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products falling within heading No. 12.01 or 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)
12.01 Oil seeds and oleaginous fruit, whole or broken:		
(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%	—
(E) Other	10%	C — E 10%
12.02 Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour):		
(A) Of soya beans	10%	C — E 10%
(B) Other	10%	C — E 10%
12.03 Seeds, fruit and spores, of a kind used for sowing:		
(A) Beet seeds	10%	C — E 10%
(B) Forest-tree seeds:		
(I) Seeds of coniferous species ...	5%	—
(II) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
12.03 Seeds, fruit and spores, of a kind used for sowing:—contd.		
(C) Grass and other herbage seeds:		
(I) Meadow fescue (<i>Festuca pratensis</i>) seed; vetch seed; seeds of the genus <i>Poa</i> (<i>Poa palustris</i> , <i>Poa trivialis</i> , <i>Poa pratensis</i>); ryegrass (<i>Lolium perenne</i> , <i>Lolium multiflorum</i>); timothy grass (<i>Phleum pratense</i>); red fescue (<i>Festuca rubra</i>); cocksfoot grass (<i>Dactylis glomerata</i>); bent grass (<i>Agrostis</i>)	10%	C — E 10%
(II) Clover (<i>Trifolium sp.p.</i>) ...	10%	C — E 10%
(III) Other	10%	C — E 10%
(D) Flower seeds; kohlrabi seeds (<i>Brassica oleracea</i> , <i>caulorapa</i> and <i>gongyloides</i> varieties)	10%	C — E 10%
(E) Other	10%	C — E 10%
12.04 Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane:		
(A) Sugar beet:		
(I) Fresh	—	—
(II) Dried or powdered	—	—
(B) Sugar cane	—	—
12.05 Chicory roots, fresh or dried, whole or cut, unroasted:		
(A) Dried	£0.9500 per cwt	C £0.8395 per cwt E £0.9500 per cwt
(B) Other	£0.9500 per cwt	C £0.8395 per cwt E £0.9500 per cwt
12.06 Hop cones and lupulin:		
(A) Hops	£4 per cwt	C £2.6665 per cwt E £4 per cwt
(B) Lupulin	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
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:		
(A) Pyrethrum (flowers, leaves, stems, peel and roots):		
(I) Flowers	—	—
(II) Other	10%	—
(B) Liquorice roots:		
(I) In a dried state, not ground or powdered	—	—
(II) Other	10%	—
(C) Tonquin beans:		
(I) In a dried state, not ground or powdered	—	—
(II) Other	10%	—
(D) Other:		
(I) The following in a dried state, not ground or powdered:	—	—
Aconite root		
Agrimony herb		
Aletris root		
Angelica root		
Arnica flowers		
Balmony 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		
Datura metel leaves, tops and seeds		
Deer tongue leaves		
Digitalis leaves and seeds		

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<p>12.07 Plants and parts etc.—<i>contd.</i> (D) Other:—<i>contd.</i> (I) The following in a dried state, not ground or powdered:— <i>contd.</i> 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 (<i>Orizaba jalap</i>) root Jaborandi leaves Jalap root Kava kava rhizomes Krameria root Lavender flowers Leptandra root Lime tree flowers 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 podo- phyllum rhizomes Prickly ash bark and berries Quince seeds Rauwolfia vomitoria root and root bark Rhubarb (<i>Rheum palmatum</i>) rhi- zomes Rhubarb (<i>Rheum rhaponticum</i>) rhizomes Rhus aromaticus bark Sabadilla seeds Sarsaparilla root Sassafras bark Saw palmetto berries Scammony root Scullcap</p>		

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
12.07 Plants and parts etc.—contd.		
(D) Other:— <i>contd.</i>		
(I) The following in a dried state, etc.— <i>contd.</i>		
Senna leaves and pods		
Serpentaria root		
Slippery elm bark		
Squills		
Stillingia root		
Stone root		
Stramonium leaves		
Valerian root		
White pine bark		
Wild cherry bark		
Witch hazel (<i>Hamamelis</i>) bark and leaves		
Yerba Santa leaves		
(II) Araroba, crude; chamomile flowers, dried; cinchona bark; coca leaves; cubé (<i>Lonchocarpus nicou</i>) bark and root; ipecacuanha root	—	—
(III) Basil, borage, mint (excluding dried peppermint and penny royal), rosemary and sage:		
(a) Not ground or powdered	£2·1000 per cwt	C — E £2·1000 per cwt
(b) Ground or powdered ...	10%	C — E 10%
(IV) Other	10%	—
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:		
(A) Locust beans	10%	C — E 10%
(B) Locust bean seeds:		
(I) Not decorticated, crushed or ground	—	—
(II) Other	10%	C — E 10%
(C) Apricot, peach and plum stones, and kernels thereof:		
(I) Apricot kernels, whole ...	—	—
(II) Other	10%	C — E 10%
(D) Other	10%	C — E 10%
12.09 Cereal straw and husks, unprepared, or chopped but not otherwise prepared	—	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
12.10 Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products:		
(A) Mangolds, swedes and other fodder roots	10%	C — E 10%
(B) Other:		
(I) Hay	—	—
(II) 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 10% by weight of sucrose 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, glycyrrhizin and other products of headings Nos. 29.13 and 29.41;
- (f) Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);
- (h) Essential oils, concretes, absolutes 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)
13.01 Raw vegetable materials of a kind used primarily in dyeing or in tanning:		
(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	5%	—
13.02 Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:		
(A) Conifer resins:		
(I) Solid natural resins	—	—
(II) Other	5%	—
(B) Other:		
(I) 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; gum arabic; gum ammoniacum; gum asafetida; gum euphorbium; gum galbanum; gum myrrh; gum olibanum; gum opoponax; gum tragacanth	—	—
(II) Other	5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
13.03 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:		
(A) Vegetable saps and extracts:		
(I) Opium	10%	—
(II) Aloes and manna:		
(a) Aloes	—	—
(b) Manna	10%	—
(III) Of quassia amara	10%	—
(IV) Of liquorice	—	—
(V) Of pyrethrum and of the roots of plants containing rotenone	10%	—
(VI) Of hops	£4	C £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.
(VII) Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	10%	—
(VIII) Other:		
(a) Medicinal:		
(1) Cassia pulp	—	—
(2) Other... ..	10%	—
(b) Other:		
(1) Cassia pulp	—	—
(2) Other... ..	10%	—
(B) Pectic substances, pectinates and pectates:		
(I) Dry:		
(a) Pectic substances	10%	—
(b) Other	10%	—
(II) Other:		
(a) Pectic substances	10%	—
(b) Other	10%	—
(C) Agar-agar and other mucilages and thickeners, derived from vegetable products:		
(I) Agar-agar	5%	—
(II) Mucilages and thickeners extracted from locust beans or locust bean seeds	10%	—
(III) Other	10%	—

Chapter 14

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

Notes

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading 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)
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):		
(A) Osier:		
(I) Not peeled, split or otherwise prepared	10%	—
(II) Other	10%	—
(B) Cereal straw, cleaned, bleached or dyed	10%	—
(C) Other:		
(I) Raffia; common reeds (<i>Phragmites communis</i>)	—	—
(II) Rattan cane	7.5%	—
(III) Other	10%	—
14.02 Vegetable materials, whether or not put up on 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):		
(A) Eel-grass	—	—
(B) Other	5%	—
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:		
(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>)	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
14.03 Vegetable materials etc.—contd.		
(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	—	—
(C) Broomcorn and broomcorn tops (<i>Sorghum vulgare</i>)	—	—
(D) Other	5%	—
14.04 Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	5%	—
14.05 Vegetable products not elsewhere specified or included:		
(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) Quillaia bark, in a dried state, not ground or powdered	—	—
(D) Other	5%	—

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) Pig fat or poultry fat of heading No. 02.05;
 - (b) Cocoa butter (fat or oil) (heading No. 18.04);
 - (c) Greaves (heading No. 23.01) and residues of 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.

Additional Notes

1. For the purposes of heading No. 15.07:
 - (A) Fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as "crude" if they have undergone no other processing than:
 - decantation within the normal time limits;
 - centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any absorption filtering process or any other physical or chemical process).
 - (B) Fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as "crude" when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure.
 - (C) The expression "crude oils" shall be taken to extend to de-gummed soya bean oil and to cotton seed oil from which the gossypol has been removed.
2. (A) For the purposes of subheading 15.07(A), "olive oil" means oil derived solely from the treatment of olives, excluding re-esterified olive oil, and any mixture of olive oil with other oils.
 - (B) Subheading 15.07(A)(I)(a) covers olive oil having the following characteristics:
 - (a) a free fatty acid content, expressed as oleic acid, not exceeding 3%;
 - (b) a K_{270} extinction coefficient (absorption under a thickness of 1 cm of a solution of 1 g of oil per 100 ml in iso-octane (2,2,4-trimethylpentane) at a wavelength of 270 nm), higher than 0.25 but not higher than 1.10 and, after treatment of the sample of oil with activated alumina, higher than 0.11;
 - (c) an extinction coefficient variation, in the 270 nm range, higher than 0.01 but not higher than 0.16.

This variation is defined by:

$$\Delta K = K_m - 0.5 \left(K_{m-4} + K_{m+4} \right)$$
 where K_m is the extinction coefficient at the wavelength of the maximum of the absorption curve in the 270 nm range, and K_{m-4} and K_{m+4} are the extinction coefficients at wavelengths 4 nm lower and higher respectively, than that of K_m .
 - (d) no positive reaction of oils from olive residues.

- (C) Subheading 15.07(A)(I)(b) covers olive oil having:
- (a) the characteristics mentioned in paragraphs 2(B)(a) to (c) and a positive reaction of oils from olive residues; or
- (b) the characteristics mentioned in paragraph 2(B)(a) and a K_{270} extinction coefficient higher than 1.10 but not higher than 2.00, and an extinction coefficient variation in the 270 nm range not higher than 0.20.
- (D) "Virgin olive oil" means natural olive oil obtained exclusively by mechanical processes, including pressure, but does not include mixtures with olive oil obtained otherwise.
3. Subheading 15.17(A) does not cover:
- (a) residues resulting from the treatment of fatty substances containing oil having an iodine index, determined by the Wijs method, without catalyst, lower than 70 or higher than 100;
- (b) residues resulting from the treatment of fatty substances containing oil having an iodine index not lower than 70 nor higher than 100, of which the peak area representing the retention volume of β -sitosterol, determined in accordance with the provisions in Annex II of the Regulation mentioned in Additional Note 4 below, is less than 93% of the total sterol peak areas.
4. The analytical methods to be used for determining the characteristics of the products mentioned above are those specified in Annexes I and II to Regulation No. 618/72/CEE.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
15.01 Lard, other pig fat and poultry fat, rendered or solvent-extracted:		
(A) Lard and other pig fat:		
(I) For industrial uses other than the manufacture of foodstuffs for human consumption	—	—
(II) Other	—	—
(B) Poultry fat	—	—
15.02 Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats:		
(A) For industrial uses other than the manufacture of foodstuffs for human consumption	10%	C — E 10%
(B) Other:		
(I) Unrendered fats of bovine cattle; rendered or solvent-extracted fats (including "premier jus") obtained from those fats	10%	C — E 10%
(II) Other	10%	C — E 10%
15.03 Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way:		
(A) Lard stearin and oleostearin:		
(I) For industrial uses	10%	C — E 10%
(II) Other	10%	C — E 10%
(B) Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	10%	C — E 10%
(C) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
15.04 Fats and oils, of fish and marine mammals, whether or not refined:		
(A) Fish-liver oil:		
(1) Of a vitamin A content not exceeding 2,500 international units per gramme:		
(a) Cod liver oil:		
(1) In casks, drums or other receptacles capable of holding at least 84 kg of cod liver oil and without internal containers	£0-0119 per kg	—
(2) Other... ..	£0-0158 per kg	—
(b) Other	10 ^o o	—
(II) Other:		
(a) Cod liver oil:		
(1) In casks, drums or other receptacles capable of holding at least 84 kg of cod liver oil and without internal containers	£0-0119 per kg	—
(2) Other	£0-0158 per kg	—
(b) Other	10 ^o o	—
(B) Whale oil and oils of other cetaceans:		
(I) Sperm oil	10 ^o o	—
(II) Other	—	—
(C) Other:		
(I) Herring oil	5 ^o o	—
(II) Other	10 ^o o	—
15.05 Wool grease and fatty substances derived therefrom (including lanolin):		
(A) Wool grease, crude	5 ^o o	—
(B) Other	5 ^o o	—
15.06 Other animal oils and fats (including neat's-foot oil and fats from bones or waste):		
(A) Bone oil; neat's-foot oil	10 ^o o	—
(B) Other	10 ^o o	C E 10 ^o o
15.07 Fixed vegetable oils, fluid or solid, crude, refined or purified:		
(A) Olive oil:		
(1) Having undergone a refining process:		
(a) Obtained by refining virgin olive oil, whether or not blended with virgin olive oil	—	—
(b) Other	—	—
(II) Other	—	—
(B) China-wood and oiticica oils; myrtle wax and Japan wax:		
(I) Tung oil (china wood oil), raw; oiticica oil, raw or liquid	—	—
(II) Other	10 ^o o	C E 10 ^o o

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
15.07 Fixed vegetable oils, etc.—contd.		
(C) Castor oil:		
(I) For the production of aminoun- decanoic acid for use in the man- ufacture of synthetic textile fibres or of artificial plastic materials	12.5%	C — E 12.5%
(II) Other	12.5%	C — E 12.5%
(D) Other oils:		
(I) For technical or industrial uses other than the manufacture of foodstuffs for human consump- tion:		
(a) Crude:		
(1) Palm oil	10%	C — E 10%
(2) Tobacco-seed oil	10%	C — E 10%
(3) Other:		
(aa) Stillingia oil (tallow seed oil)	—	—
(bb) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	C — E 15%
(cc) Other	10%	C — E 10%
(b) Other:		
(1) Tobacco-seed oil	10%	C — E 10%
(2) Other:		
(aa) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	C — E 15%
(bb) Other	10%	C — E 10%
(II) Other:		
(a) Palm oil:		
(1) Crude	10%	C — E 10%
(2) Other	10%	C — E 10%
(b) Other:		
(1) Solid, in immediate packings of a net capacity of 1 kg or less:		
(aa) Coconut oil	15%	C — E 15%
(bb) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
15.07 Fixed vegetable oils, etc.—contd.		
(D) Other oils:— <i>contd.</i>		
(II) Other:— <i>contd.</i>		
(b) Other:— <i>contd.</i>		
(2) Solid, other; fluid:		
(aa) Crude:		
(11) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	C — E 15%
(22) Other	10%	C — E 10%
(bb) Other:		
(11) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	C — E 15%
(22) Other	10%	C — E 10%
15.08 Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified:		
(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%	—
15.09 Degras	5%	—
15.10 Fatty acids; acid oils from refining; fatty alcohols:		
(A) Stearic acid	10%	—
(B) Oleic acid	10%	—
(C) Other fatty acids; acid oils from refining	10%	—
(D) Fatty alcohols:		
(I) Normal aliphatic alcohols containing eight or more carbon atoms in the molecule and having an iodine value not greater than 10:		
(a) Having a radioactivity of less than 3 disintegrations per minute per gramme of total carbon from β particles of energy between 18 kilo-electronvolts and 156 kilo-electronvolts and containing an even number of carbon atoms in each molecule, not	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
15.10 Fatty acids; etc.—<i>contd.</i>		
(D) Fatty alcohols:— <i>contd.</i>		
(I) Normal aliphatic alcohols etc. — <i>contd.</i>		
(a) Having a radioactivity etc. — <i>contd.</i> less than 70% by weight of the alcohols having 12 and 14 carbon atoms per molecule and not more than 5% by weight of the alcohols having 8 carbon atoms per molecule		
(b) Other... ..	20%	—
(II) Other	10%	—
15.11 Glycerol and glycerol lyes:		
(A) Crude glycerol and glycerol lyes ...	5%	—
(B) Other, including synthetic glycerol ...	5%	—
15.12 Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or har- dened by any other process, whether or not refined, but not further prepared:		
(A) In immediate packings of a net capaci- ty of 1 kg or less:		
(I) Whale oil (not including sperm oil)	—	—
(II) Coconut oil; ground-nut oil; lin- seed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	C — E 15%
(III) Other:		
(a) Fats and oils wholly obtained from fish or marine mammals	10%	—
(b) Other	10%	C — E 10%
(B) Other:		
(I) Whale oil (not including sperm oil)	—	—
(II) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	C — E 15%
(III) Other:		
(a) Fats and oils wholly obtained from fish or marine mam- mals	10%	—
(b) Other	10%	C — E 10%
15.13 Margarine, imitation lard and other pre- pared edible fats	10%	C — E 10%
15.14 Spermaceti, crude, pressed or refined, whether or not coloured	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>
15.15 Beeswax and other insect waxes, whether or not coloured:		
(A) Raw	5%	—
(B) Other	5%	—
15.16 Vegetable waxes, whether or not coloured:		
(A) Raw:		
(I) Carnauba wax; candelilla wax; esparto wax; ouricury wax	—	—
(II) Other	5%	—
(B) Other:		
(I) Carnauba wax; candelilla wax; esparto wax; ouricury wax	—	—
(II) Other	5%	—
15.17 Residues resulting from the treatment of fatty substances or animal or vegetable waxes:		
(A) Containing oil having the characteristics of olive oil:		
(I) Soap-stocks	—	—
(II) Other	—	—
(B) Other:		
(I) Oil foots and dregs; soap-stocks	5%	—
(II) Other	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% of the actual weight of the sucrose; in so far as it is liquid glucose the weight shall be taken to be 48% 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% 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, meat offal, fish, crustaceans or molluscs, prepared or preserved by the processes specified in Chapters 2 and 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:		
(A) Liver sausages	—	—
(B) Other:		
(I) Sausages, dry or for spreading, uncooked	—	—
(II) Other	—	—
16.02 Other prepared or preserved meat or meat offal:		
(A) Liver:		
(I) Goose or duck liver:		
(a) Pastes, not canned	15%	—
(b) Other	15%	C E 15%
(II) Other	—	—
(B) Other:		
(I) Poultry meat or offal:		
(a) Containing 57% or more by weight of poultry meat	—	—
(b) Containing 25% or more but less than 57% by weight of poultry meat	—	—
(c) Other... ..	—	—
(II) Game or rabbit meat or offal:		
(a) Pastes:		
(1) Meat offal, not canned	15%	—
(2) Other... ..	15%	C E 15%
(b) Other:		
(1) In airtight containers	10%	C E 10%
(2) Other	15%	C E 15%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
16.02 Other prepared or preserved meat or meat offal:—contd.		
(B) Other:—contd.		
(III) Other:		
(a) Containing meat or offals of domestic swine and containing by weight:		
(1) 80% or more of meat or offal, of any kind, including fats of any kind or origin:		
(aa) Hams, fillets and loins; pieces thereof	—	—
(bb) Shoulders and pieces thereof	—	—
(cc) Other	—	—
(2) 40% or more but less than 80% of meat or offal, of any kind, including fats of any kind or origin	—	—
(3) Less than 40% of meat or offal, of any kind, including fats of any kind or origin	—	—
(b) Other:		
(1) Containing bovine meat or offal:		
(aa) Pastes:		
(11) Of meat offal, not canned	15%	—
(22) Other	15%	C — E 15%
(bb) Other:		
(11) In airtight containers:		
(aaa) Beef and veal (including edible offals, but excluding tongues and jellied veal)	15%	C — E 15%
(bbb) Other	10%	C — E 10%
(22) Other	15%	C — E 15%
(2) Other:		
(aa) Ovine meat or offal:		
(11) Pastes:		
(aaa) Of meat offal, not canned	15%	—
(bbb) Other	15%	C — E 15%
(22) Other:		
(aaa) In airtight containers ...	10%	C — E 10%
(bbb) Other	15%	C — E 15%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
16.02 Other prepared or preserved meat or meat offal:—contd.		
(B) Other:—contd.		
(III) Other:—contd.		
(b) Other:—contd.		
(2) Other:—contd.		
(bb) Other:		
(11) Pastes:		
(aaa) Of meat offal, not canned	15%	—
(bbb) Other	15%	C — E 15%
(22) Other:		
(aaa) In airtight containers ...	10%	C — E 10%
(bbb) Other	15%	C — E 15%
16.03 Meat extracts, meat juices and fish extracts, in immediate packings of a net capacity of:		
(A) 20 kg or more:		
(I) Meat extracts and meat juices derived wholly or in part from beef or veal	10%	C — E 10%
(II) Whalemeat extract	10%	—
(III) Other	10%	C — E 10%
(B) More than 1 kg but less than 20 kg:		
(I) Meat extracts and meat juices derived wholly or in part from beef or veal	10%	C — E 10%
(II) Whalemeat extract	10%	—
(III) Other	10%	C — E 10%
(C) 1 kg or less:		
(I) Meat extracts and meat juices derived wholly or in part from beef or veal	10%	C — E 10%
(II) Whalemeat extract	10%	—
(III) Other	10%	C — E 10%
16.04 Prepared or preserved fish, including caviar and caviar substitutes:		
(A) Caviar and caviar substitutes:		
(I) Caviar (sturgeon roe)	30%	—
(II) Other	30%	—
(B) Salmonidae:		
(I) Salmon, canned	2.5%	—
(II) Roes	5%	—
(III) Other	10%	—
(C) Herring:		
(I) Roes	5%	—
(II) Other	10%	—
(D) Sardines	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
16.04 Prepared or preserved fish, etc.—<i>contd.</i>		
(E) Tunny:		
(I) Tuna, canned	8%	—
(II) Roes	5%	—
(III) Other	10%	—
(F) Bonito (<i>Sarda</i> sp.p.), mackerel and anchovies:		
(I) Bonito, canned	8%	—
(II) Roes	5%	—
(III) Other	10%	—
(G) Other:		
(I) Roes	5%	—
(II) Other	10%	—
16.05 Crustaceans and molluscs, prepared or preserved:		
(A) Crabs:		
(I) Frozen, or preserved in vinegar or airtight containers	10%	—
(II) Other	30%	—
(B) Other:		
(I) Oysters	15%	—
(II) Clams, cockles, crawfish, crayfish, lobsters, mussels, Norway lobsters (Dublin Bay prawns), scallops (including queen scallops), shrimps, whelks and winkles:		
(a) Shrimps, canned	7.5%	—
(b) Other:		
(1) Frozen, or preserved in vinegar or airtight containers	10%	—
(2) Other	30%	—
(III) Prawns, canned	7.5%	—
(IV) 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) and other products of heading No. 29.43; or
 - (c) Medicaments and other products of Chapter 30.
2. Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

Additional Note

For the purposes of heading No. 17.01:

“White sugar” means sugar containing, in the dry state, 99.5% or more by weight of sucrose, determined by the polarimetric method.

“Raw sugar” means sugar containing, in the dry state, less than 99.5% by weight of sucrose, determined by the polarimetric method.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
17.01 Beet sugar and cane sugar, solid:		
(A) Denatured:		
(I) White sugar	—	—
(II) Raw sugar	—	—
(B) Undenatured:		
(I) White sugar	—	—
(II) Raw sugar:		
(a) For refining	—	—
(b) Other... ..	—	—
17.02 Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:		
(A) Lactose and lactose syrup:		
(I) Containing, in the dry state, 99% or more by weight of the pure product	—	—
(II) Other	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
17.02 Other sugars; sugar syrups; etc.—contd.		
(B) Glucose and glucose syrup:		
(I) Containing, in the dry state, 99% or more by weight of the pure product:		
(a) Glucose in the form of white crystalline powder, whether or not agglomerated	—	—
(b) Other	—	—
(II) Other:		
(a) Glucose in the form of white crystalline powder, whether or not agglomerated	—	—
(b) Other:		
(1) Solid	—	—
(2) Liquid	—	—
(C) Maple sugar and syrup	—	—
(D) Other sugars and syrups	—	—
(E) Artificial honey (whether or not mixed with natural honey)	—	—
(F) Caramel	—	—
17.03 Molasses, whether or not decolourised	—	—
17.05 Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion:		
(A) Lactose and lactose syrup	—	—
(B) Glucose and glucose syrup:		
(I) Glucose in the form of white crystalline powder, whether or not agglomerated	—	—
(II) Other:		
(a) Solid	—	—
(b) Liquid	—	—
(C) Other	—	—

Chapter 18

Cocoa and Cocoa Preparations

Notes

1. This Chapter does not cover the preparations described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03 containing cocoa or chocolate.

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	—	—

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% 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) Medicaments and other products of 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:		
(A) With a dry-extract content of 90% or more by weight	10%	—
(B) Other	10%	—
19.02 Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa:		
(A) Containing malt extract and not less than 30% by weight of reducing sugars (expressed as maltose)	10%	—
(B) Other:		
(I) Containing no milkfats or containing less than 1.5% by weight of such fats.		
(a) Containing less than 14% by weight of starch:		
(1) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	10%	—
(2) Containing by weight of sucrose (including invert sugar expressed as sucrose):		
(aa) 5% or more but less than 60%	10%	—
(bb) 60% or more	10%	—
(b) Containing 14% or more but less than 32% by weight of starch:		
(1) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
19.02 Preparations of flour, meal, starch or malt extract, etc.—contd.		
(B) Other:—contd.		
(I) Containing no milkfats etc.—contd.		
(b) Containing 14% or more etc.—contd.		
(2) Other... ..	10%	—
(c) Containing 32% or more but less than 45% by weight of starch:		
(1) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	10%	—
(2) Other... ..	10%	—
(d) Containing 45% or more but less than 65% by weight of starch:		
(1) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	10%	—
(2) Other... ..	10%	—
(e) Containing 65% or more more but less than 80% by weight of starch:		
(1) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	10%	—
(2) Other... ..	10%	—
(f) Containing 80% or more but less than 85% by weight of starch:		
(1) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	10%	—
(2) Other... ..	10%	—
(g) Containing 85% or more by weight of starch	10%	—
(II) Containing by weight of milkfats:		
(a) 1.5% or more but less than 5%	10%	—
(b) 5% or more	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>
19.03 Macaroni, spaghetti and similar products:		
(A) Containing eggs	10%	C — E 10%
(B) Other:		
(I) Containing no common wheat flour or meal	10%	C — E 10%
(II) Other	10%	C — E 10%
19.04 Tapioca and sago; tapioca and sago sub- stitutes 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):		
(A) Obtained from maize	10%	—
(B) Obtained from rice	10%	—
(C) Other	10%	—
19.06 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	10%	—

Chapter 20

Preparations of Vegetables, Fruit or Other Parts of Plants

Notes

1. This Chapter does not cover:
 - (a) Vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 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. The vegetables of headings Nos. 20.01 and 20.02 are those which fall in headings Nos. 07.01 to 07.05 when imported in the states provided for in those headings.
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% or more is to be classified under heading No. 20.02.

Additional Notes

1. *The content of various sugars expressed as sucrose ("sugar content") of the products classified within this Chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in Annex III to Regulation (EEC) No. 865/68 of the Council, dated June 28 1968) at a temperature of 20°C and multiplied by the factor:*

0.93 in respect of products of heading No. 20.06; or

0.95 in respect of products of the other headings.

2. *The products classified under heading No. 20.06 shall be considered as "containing added sugar" when the "sugar content" thereof exceeds by weight the percentages given hereunder, according to the kind of fruit concerned:*

—pineapples and grapes	13%
—other fruits, including mixtures of fruit	9%

3. *The added sugar content of products classified under heading No. 20.07 corresponds to the "sugar content" less the figures given hereunder, according to the kind of juice concerned:*

—lemon or tomato juice	3
—apple juice	11
—grape juice	15
—other fruit or vegetable juices, including mixtures of juices	13

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.01 Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:		
(A) Mango chutney	10%	C — E 10%
(B) Other:		
(I) Beetroot, cauliflowers, onions	10%	C — E 10%
(II) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.02 Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
(A) Mushrooms:		
(I) In airtight containers	15%	C — E 15%
(II) Other	10%	C — E 10%
(B) Truffles:		
(I) In airtight containers	15%	C — E 15%
(II) Other	10%	C — E 10%
(C) Tomatoes:		
(I) Tomato juice	5%	C — E 5%
(II) Other:		
(a) in airtight containers:		
(1) 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% of the weight of its entire contents	—	—
(2) Other... ..	5%	C — E 5%
(b) Other... ..	10%	C — E 10%
(D) Asparagus	10%	C — E 10%
(E) Sauerkraut:		
(I) In airtight containers	15%	C — E 15%
(II) Other	10%	C — E 10%
(F) Capers and olives:		
(I) Capers:		
(a) In airtight containers	15%	C — E 15%
(b) Other	10%	C — E 10%
(II) Olives	7.5%	—
(G) Peas; beans in pod:		
(I) Peas	10%	C — E 10%
(II) Beans:		
(a) In airtight containers:		
(1) Kidney and runner beans ...	15%	C — E 15%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.02 Vegetables prepared or preserved etc.— contd.		
(G) Peas; beans in pod:— <i>contd.</i>		
(II) Beans:— <i>contd.</i>		
(a) In airtight containers: — <i>contd.</i>		
(2) Other	15%	C — E 15%
(b) Other:		
(1) Broad, kidney and runner beans	10%	C — E 10%
(2) Other	10%	C — E 10%
(H) Other, including mixtures:		
(I) In airtight containers:	10%	C — E 10%
(a) Beans:		
(1) Broad beans		
(2) Other	10%	C — E 10%
(b) Potato crisps	15%	C — E 15%
(c) Beetroot; broccoli and cauli- flowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs; lettuce and endive; dry-bulb onions and shallots; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables or kidney beans, runner beans or mush- rooms	15%	C — E 15%
(d) Other	15%	C — E 15%
(II) Not in airtight containers:		
(a) Potato crisps	10%	C — E 10%
(b) Broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs; lettuce and endive; dry-bulb onions and shallots; potatoes; rhu- barb; spinach; turnips; mix- tures containing any of these vegetables or asparagus, mushrooms or peas	10%	C — E 10%
(c) Other	10%	C — E 10%

Tariff Heading	Rate of import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.03 Fruit preserved by freezing, containing added sugar:		
(A) With a sugar content exceeding 13% by weight:		
(I) Strawberries in containers, the contents of each weighing not less than 12 lb	£0·8000 per cwt	C — E £0·8000 per cwt
(II) Other	15%	C — E 15%
(B) Other:		
(I) Strawberries in containers, the contents of each weighing not less than 12 lb	£0·8000 per cwt	C — E £0·8000 per cwt
(II) Other	15%	C — E 15%
20.04 Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised):		
(A) Ginger	10%	C — E 10%
(B) Other:		
(I) With a sugar content exceeding 13% by weight:		
(a) Apricots; figs; plums (including bullace, damsons, green-gages and mirabelles, but not prunes)	£0·3750 per cwt	C — E £0·3750 per cwt
(b) Cherries; fruit-peels:		
(1) Drained or glacé cherries ...	10%	C — E 10%
(2) Other	20%	C — E 20%
(c) Other	10%	C — E 10%
(II) Other:		
(a) Apricots; figs; plums (including bullace, damsons, green-gages and mirabelles, but not prunes)	£0·3750 per cwt	C — E £0·3750 per cwt
(b) Cherries; fruit-peels:		
(1) Drained or glacé cherries ...	10%	C — E 10%
(2) Other	20%	C — E 20%
(c) Other	10%	C — E 10%
20.05 Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar:		
(A) Chestnut purée and paste:		
(I) With a sugar content exceeding 13% by weight	10%	C — E 10%
(II) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.05 Jams, fruit jellies, marmalades, fruit purée and fruit pastes, etc.—<i>contd.</i>		
(B) Jams and marmalades of citrus fruit:		
(I) With a sugar content exceeding 30% by weight	10%	C — E 10%
(II) With a sugar content exceeding 13% but not exceeding 30% by weight	10%	C — E 10%
(III) Other	10%	C — E 10%
(C) Other:		
(I) With a sugar content exceeding 30% by weight:		
(a) Plum purée and plum paste, in immediate packings of a net capacity exceeding 100kg, for industrial processing	10%	C — E 10%
(b) Other	10%	C — E 10%
(II) With a sugar content exceeding 13% but not exceeding 30% by weight	10%	C — E 10%
(III) Other	10%	C — E 10%
20.06 Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:		
(A) Nuts (including ground-nuts), roasted, in immediate packings of a net capacity:		
(I) Of more than 1 kg	7.5%	—
(II) Of 1 kg or less	7.5%	—
(B) Other:		
(I) Containing added spirit:		
(a) Ginger	10%	C — E 10%
(b) Pineapples, in immediate packings of a net capacity:		
(1) Of more than 1 kg:		
(aa) With a sugar content exceeding 17% by weight	£0.2750 per cwt	C — E £0.2750 per cwt
(bb) Other	£0.2750 per cwt	C — E £0.2750 per cwt
(2) Of 1 kg or less:		
(aa) With a sugar content exceeding 19% by weight	£0.2750 per cwt	C — E £0.2750 per cwt
(bb) Other	£0.2750 per cwt	C — E £0.2750 per cwt
(c) Grapes:		
(1) With a sugar content exceeding 13% by weight	15%	C — E 15%
(2) Other	15%	C — E 15%
(d) Peaches, pears and apricots, in immediate packings of a net capacity:		

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared etc.—<i>contd.</i>		
(B) Other:— <i>contd.</i>		
(I) Containing added spirit:— <i>contd.</i>		
(d) Peaches, pears and apricots, etc.— <i>contd.</i>		
(1) Of more than 1 kg:		
(aa) With a sugar content exceed- ing 13% by weight:		
(11) Peaches	6%	C — E 6%
(22) Pears and apricots ...	12%	C — E 12%
(bb) Other:		
(11) Peaches:		
(aaa) Containing added sweeten- ing matter	6%	C — E 6%
(bbb) Other	—	—
(22) Pears:		
(aaa) Containing added sweeten- ing matter	12%	C — E 12%
(bbb) Other	15%	C — E 15%
(33) Apricots:		
(aaa) Containing added sweeten- ing matter	12%	C — E 12%
(bbb) Other	—	—
(2) Of 1 kg or less:		
(aa) With a sugar content exceed- ing 15% by weight:		
(11) Peaches	6%	C — E 6%
(22) Pears and apricots ...	12%	C — E 12%
(bb) Other:		
(11) Peaches:		
(aaa) Containing added sweeten- ing matter	6%	C — E 6%
(bbb) Other	—	—
(22) Pears:		
(aaa) Containing added sweeten- ing matter	12%	C — E 12%
(bbb) Other	15%	C — E 15%
(33) Apricots:		
(aaa) Containing added sweeten- ing matter	12%	C — E 12%
(bbb) Other	—	—
(e) Other fruits:		
(1) With a sugar content exceed- ing 9% by weight:		
(aa) Apples	£0-1375 per cwt	C — E £0-1375 per cw
(bb) Cherries:		
(11) Not stoned	15%	C — E 15%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared etc.—contd.		
(B) Other:—contd.		
(I) Containing added spirit:—contd.		
(e) Other fruits:—contd.		
(1) With a sugar content exceeding 9% by weight:—contd.		
(bb) Cherries:—contd.		
(22) Other	10%	C — E 10%
(cc) Grapefruit	—	—
(dd) Lemons:		
(11) Comminuted entire ...	—	—
(22) Other	15%	C — E 15%
(ee) Loganberries	£0.2375 per cwt	C — E £0.2375 per cwt
(ff) Oranges, clementines, mandarins and tangerines:		
(11) Comminuted entire ...	—	—
(22) Pulp not containing the peel	—	—
(33) Other	7.5%	C — E 7.5%
(gg) Strawberries	15%	C — E 15%
(hh) Other:		
(11) Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	15%	C — E 15%
(22) Other	15%	C — E 15%
(2) Other:		
(aa) Apples	£0.1750 per cwt or 25%, whichever is the less	C — E £0.1750 per cwt or 25%, whichever is the less
(bb) Cherries:		
(11) Canned	—	—
(22) Other	15%	C — E 15%
(cc) Grapefruit	—	—
(dd) Lemons:		
(11) Comminuted entire ...	—	—
(22) Other	15%	C — E 15%
(ee) Loganberries	15%	C — E 15%
(ff) Oranges, clementines, mandarins and tangerines:		
(11) Comminuted entire ...	—	—
(22) Pulp not containing the peel	—	—
(33) Other	7.5%	C — E 7.5%
(gg) Strawberries	£0.7500 per cwt	C — E £0.7500 per cwt

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared etc.—<i>contd.</i>		
(B) Other:— <i>contd.</i>		
(I) Containing added spirit:— <i>contd.</i>		
(e) Other fruits:— <i>contd.</i>		
(2) Other:— <i>contd.</i>		
(hh) Other:		
(11) Blackberries, currants, gooseberries, plums (includ- ing bullace, damsons, green- gages and mirabelles), rasp- berries	15%	C — E 15%
(22) Other	15%	C — E 15%
(f) Mixtures of fruit:		
(1) With a sugar content exceed- ing 9% by weight:		
(aa) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four oz portion of the drained fruit	£0·1500 per cwt	C — E £0·1500 per cwt
(bb) Mixtures of fruit (including fruit pulp) other than mix- tures falling within subhead- ing (aa) above, which con- tain not less than four sep- arate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one des- cription represents more than 50% by weight, of all the fruit in the mixture:		
(11) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	—	—
(22) Other	£0·1500 per cwt	C — E £0·1500 per cw
(cc) Other	15%	C — E 15%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared etc.—contd.		
(B) Other:— <i>contd.</i>		
(I) Containing added spirit:— <i>contd.</i>		
(f) Mixtures of fruit:— <i>contd.</i>		
(2) Other:		
(aa) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four oz portion of the drained fruit	£0.1500 per cwt	C — E £0.1500 per cwt
(bb) Mixtures of fruit (including fruit pulp) other than mixtures falling within sub-heading (aa) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:		
(11) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	—	—
(22) Other	£0.1500 per cwt	C — E £0.1500 per cwt
(cc) Other	15%	C — E 15%
(II) Not containing added spirit:		
(a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg:		
(1) Ginger	10%	C — E 10%
(2) Grapefruit segments ...	—	—
(3) Mandarins:		
(aa) Comminuted entire ...	—	—
(bb) Pulp not containing the peel	—	—
(cc) Other	7.5%	C — E 7.5%
(4) Grapes	15%	C — E 15%
(5) Pineapples:		
(aa) With a sugar content exceeding 17% by weight	£0.2750 per cwt	C — E £0.2750 per cwt
(bb) Other	£0.2750 per cwt	C — E £0.2750 per cwt

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared etc.—contd.		
(B) Other:— <i>contd.</i>		
(II) Not containing added spirit:— <i>contd.</i>		
(a) Containing added sugar, etc.— <i>contd.</i>		
(6) Peaches, pears and apricots:		
(aa) With a sugar content exceeding 13% by weight:		
(11) Peaches	6%	C — E 6%
(22) Pears and apricots ...	12%	C — E 12%
(bb) Other:		
(11) Peaches	6%	C — E 6%
(22) Pears and apricots ...	12%	C — E 12%
(7) Other fruits:		
(aa) Apples	£0·1375 per cwt	C — E £0·1375 per cwt
(bb) Cherries:		
(11) Not stoned:		
(aaa) In a solution of sulphur dioxide	10%	C — E 10%
(bbb) Other	15%	C — E 15%
(22) Stoned	10%	C — E 10%
(cc) Grapefruit	—	—
(dd) Lemons:		
(11) Comminuted entire ...	—	—
(22) Other	15%	C — E 15%
(ee) Loganberries	£0·2375 per cwt	C — E £0·2375 per cwt
(ff) Nuts... ..	7·5%	—
(gg) Oranges, clementines and tangerines:		
(11) Comminuted entire ...	—	—
(22) Pulp not containing the peel	—	—
(33) Other	7·5%	C — E 7·5%
(hh) Strawberries	15%	C — E 15%
(ijj) Other:		
(11) Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	15%	C — E 15%
(22) Other	15%	C — E 15%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared etc.—<i>contd.</i>		
(B) Other:— <i>contd.</i>		
(II) Not containing added spirit:— <i>contd.</i>		
(a) Containing added sugar, etc.— <i>contd.</i>		
(8) Mixtures of fruit:		
(aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits:		
(11) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit and not less than 25 pieces of fruit per four oz portion of the drained fruit	£0·1500 per cwt	C — E £0·1500 per cwt
(22) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading (11) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8% by weight of all the fruit in the mixture:		
(aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	—	—
(bbb) Other	£0·1500 per cwt	C — E £0·1500 per cwt
(33) Other	15%	C — E 15%
(bb) Other:		
(11) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four oz portion of the drained fruit	£0·1500 per cwt	C — E £0·1500 per cwt
(22) Other	15%	C — E 15%
(b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less:		
(1) Ginger	10%	C — E 10%
(2) Grapefruit segments ...	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared etc.—contd.		
(B) Other:—contd.		
(II) Not containing added spirit:—contd.		
(b) Containing added sugar, etc.—contd.		
(3) Mandarins:		
(aa) Comminuted entire ...	—	—
(bb) Pulp not containing the peel	—	—
(cc) Other	7.5%	C — E 7.5%
(4) Grapes	15%	C — E 15%
(5) Pineapples:		
(aa) With a sugar content exceeding 19% by weight	£0.2750 per cwt	C — E £0.2750 per cwt
(bb) Other	£0.2750 per cwt	C — E £0.2750 per cwt
(6) Peaches, pears and apricots:		
(aa) With a sugar content exceeding 15% by weight:		
(11) Peaches	6%	C — E 6%
(22) Pears and apricots ...	12%	C — E 12%
(bb) Other:		
(11) Peaches	6%	C — E 6%
(22) Pears and apricots ...	12%	C — E 12%
(7) Other fruits:		
(aa) Apples	£0.1375 per cwt	C — E £0.1375 per cw
(bb) Cherries:		
(11) Not stoned:		
(aaa) In a solution of sulphur dioxide	10%	C — E 10%
(bbb) Other	15%	C — E 15%
(22) Stoned	10%	C — E 10%
(cc) Grapefruit	—	—
(dd) Lemons:		
(11) Comminuted entire ...	—	—
(22) Other	15%	C — E 15%
(ee) Loganberries	£0.2735 per cwt	C — E £0.2735 per c
(ff) Nuts	7.5%	—
(gg) Oranges, clementines and tangerines:		
(11) Comminuted entire ...	—	—
(22) Pulp not containing the peel	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared etc.—<i>contd.</i>		
(B) Other:— <i>contd.</i>		
(II) Not containing added spirit:— <i>contd.</i>		
(b) Containing added sugar, etc.— <i>contd.</i>		
(7) Other fruits:— <i>contd.</i>		
(gg) Oranges, clementines and oranges:— <i>contd.</i>		
(33) Other	7.5%	C — E 7.5%
(hh) Strawberries	15%	C — E 15%
(<i>ijij</i>) Other:		
(11) Blackberries, currants, gooseberries, plums (including bullace, damsons, green-gages and mirabelles), raspberries	15%	C — E 15%
(22) Other	15%	C — E 15%
(8) Mixtures of fruit:		
(aa) Mixtures in which no single fruit exceeds 50 % of the total weight of the fruits:		
(11) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit and not less than 25 pieces of fruit per four oz portion of the drained fruit	£0.1500 per cwt	C — E £0.1500 per cwt
(22) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading (11) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8 % by weight of all the fruit in the mixture:		
(aaa) Where not less than 80 % by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	—	—
(bb) Other	£0.1500 per cwt	C — E £0.1500 per cwt
(33) Other	15%	C — E 15%

Tarriff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared etc.—contd.		
(B) Other:— <i>contd.</i>		
(II) Not containing added spirit:— <i>contd.</i>		
(b) Containing added sugar, etc.— <i>contd.</i>		
(8) Mixtures of fruit:— <i>contd.</i>		
(bb) Other:		
(11) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four oz portion of the drained fruit	£0.1500 per cwt	C — E £0.1500 per cw
(22) Other	15%	C — E 15%
(c) Not containing added sugar, in immediate packings of a net capacity:		
(1) Of 4.5 kg or more:		
(aa) Apricots	—	—
(bb) Peaches (including nectarines and freestone peaches) and plums:		
(11) Peaches	—	—
(22) Other	15%	C — E 15%
(cc) Other fruits:		
(11) Apples	£0.1750 per cwt or 25%, whichever is the less	C — E £0.1750 per cw or 25%, whichever is the less
(22) Cherries:		
(aaa) Canned	—	—
(bbb) Other	15%	C — E 15%
(33) Ginger	10%	C — E 10%
(44) Grapefruit	—	—
(55) Lemons:		
(aaa) Comminuted entire	—	—
(bbb) Other	15%	C — E 15%
(66) Loganberries	15%	C — E 15%
(77) Nuts	7.5%	—
(88) Oranges, clementines, mandarins and tangerines:		
(aaa) Comminuted entire	—	—
(bbb) Pulp not containing the peel	—	—
(ccc) Other	7.5%	C — E 7.5%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared etc.—contd.		
(B) Other:— <i>contd.</i>		
(II) Not containing added spirit:— <i>contd.</i>		
(c) Not containing added sugar, etc.— <i>contd.</i>		
(1) Of 4.5 kg or more:— <i>contd.</i>		
(cc) Other fruits:— <i>contd.</i>		
(99) Pears	15%	C — E 15%
(1010) Pineapples	£0.2750 per cwt	C — E £0.2750 per cwt
(1111) Strawberries	£0.7500 per cwt	C — E £0.7500 per cwt
(1212) Other:		
(aaa) Blackberries, currants, gooseberries and raspberries	15%	C — E 15%
(bbb) Other	15%	C — E 15%
(dd) Mixtures of fruit:		
(11) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four oz portion of the drained fruit	£0.1500 per cwt	C — E £0.1500 per cwt
(22) Mixtures of fruit (including fruit pulp) other than mixtures falling within sub-heading (11) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:		
(aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	—	—
(bbb) Other	£0.1500 per cwt	C — E £0.1500 per cwt
(33) Other	15%	C — E 15%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared etc.—<i>contd.</i>		
(B) Other:— <i>contd.</i>		
(II) Not containing added spirit:— <i>contd.</i>		
(c) Not containing added sugar, etc.— <i>contd.</i>		
(2) Of less than 4.5 kg:		
(aa) Apples	£0.1750 per cwt or 25%, whichever is the less	C — E £0.1750 per cwt or 25%, which- ever is the less
(bb) Apricots	—	—
(cc) Cherries:		
(11) Canned	—	—
(22) Other	15%	C — E 15%
(dd) Ginger	10%	C — E 10%
(ee) Grapefruit	—	—
(ff) Lemons:		
(11) Comminuted entire	—	—
(22) Other	15%	C — E 15%
(gg) Loganberries	15%	C — E 15%
(hh) Nuts	7.5%	—
(ijj) Oranges, clementines, man- darins and tangerines:		
(11) Comminuted entire	—	—
(22) Pulp not containing the peel	—	—
(33) Other	7.5%	C — E 7.5%
(kk) Peaches	—	—
(ll) Pears	15%	C — E 15%
(mm) Pineapples	£0.2750 per cwt	C — E £0.2750 per cv
(nn) Strawberries	£0.7500 per cwt	C — E £0.7500 per cv
(oo) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four oz portion of the drained fruit	£0.1500 per cwt	C — E £0.1500 per cv

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared etc.—<i>contd.</i>		
(B) Other:— <i>contd.</i>		
(II) Not containing added spirit:— <i>contd.</i>		
(c) Not containing added sugar, etc.— <i>contd.</i>		
(2) Of less than 4.5 kg:— <i>contd.</i>		
(pp) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading (oo) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:		
(11) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	—	—
(22) Other	£0.1500 per cwt	C — E £0.1500 per cwt
(qq) Other:		
(11) Blackberries, currants, gooseberries, plums (including bullace, damsons, green-gages and mirabelles), raspberries	15%	C — E 15%
(22) Other	15%	C — E 15%
20.07 Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:		
(A) Of a specific gravity exceeding 1.33 at 15°C:		
(I) Grape juice (including grape must):		
(a) Of a value exceeding 22 UA per 100 kg net weight	10%	C — E 10%
(b) Of a value not exceeding 22 UA per 100 kg net weight:		
(1) With an added sugar content exceeding 30% by weight	10%	C — E 10%
(2) Other... ..	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.07 Fruit juices (including grape must) etc. — <i>contd.</i>		
(A) Of a specific gravity exceeding 1.33 at 15°C:— <i>contd.</i>		
(II) Apple juice and pear juice; mix- tures of apple and pear juice:		
(a) Of a value exceeding 22 UA per 100 kg net weight:		
(1) Apple juice and pear juice	10%	C — E 10%
(2) Other	10%	C — E 10%
(b) Of a value not exceeding 22 UA per 100 kg net weight:		
(1) With an added sugar content exceeding 30% by weight:		
(aa) Apple juice and pear juice	10%	C — E 10%
(bb) Other	10%	C — E 10%
(2) Other:		
(aa) Apple juice and pear juice	10%	C — E 10%
(bb) Other	10%	C — E 10%
(III) Other:		
(a) Of a value exceeding 30 UA per 100 kg net weight:		
(1) Citrus fruit juices:		
(aa) Grapefruit juice; orange, lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not:		
(11) Containing no added sweet- ening matter or not more than 20% by weight of added sweetening matter	—	—
(22) Other	3%	C — E 3%
(bb) Other:		
(11) Containing no added sweet- ening matter or not more than 20% by weight of added sweetening matter	15%	C — E 15%
(22) Other	18%	C — E 18%
(2) Pineapple juice; tomato juice	5%	C — E 5%
(3) Blackcurrant juice	10%	C — E 10%
(4) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.07 Fruit juice (including grape must) etc. — <i>contd.</i>		
(A) Of a specific gravity exceeding 1.33 at 15°C:— <i>contd.</i>		
(III) Other:— <i>contd.</i>		
(b) Of a value not exceeding 30 UA per 100 kg net weight:		
(1) With an added sugar content exceeding 30% by weight:		
(aa) Citrus fruit juices:		
(11) Grapefruit juice; orange, lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	3%	C — E 3%
(22) Other	18%	C — E 18%
(bb) Pineapple juice; tomato juice	5%	C — E 5%
(cc) Blackcurrant juice ...	10%	C — E 10%
(dd) Other	10%	C — E 10%
(2) Other:		
(aa) Citrus fruit juices:		
(11) Grapefruit juice; orange, lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not:		
(aaa) Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	—	—
(bbb) Other	3%	C — E 3%
(22) Other:		
(aaa) Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	15%	C — E 15%
(bbb) Other	18%	C — E 18%
(bb) Pineapple juice; tomato juice	5%	C — E 5%
(cc) Blackcurrant juice ...	10%	C — E 10%
(dd) Other	10%	C — E 10%

Tariff Heading	Rate of import duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.07 Fruit juices (including grape must) etc. — <i>contd.</i>		
(B) Of a specific gravity of 1.33 or less at 15°C:		
(1) Grape, apple and pear juice (including grape must); mixtures of apple and pear juice:		
(a) Of a value exceeding 18 UA per 100 kg net weight:		
(1) Grape juice (including grape must)	10%	C — E 10%
(2) Apple and pear juice:		
(aa) Containing added sugar ...	10%	C — E 10%
(bb) Other	10%	C — E 10%
(3) Mixtures of apple and pear juice	10%	C — E 10%
(b) Of a value of 18 UA or less per 100 kg net weight:		
(1) Grape juice (including grape must):		
(aa) With an added sugar content exceeding 30% by weight	10%	C — E 10%
(bb) Other	10%	C — E 10%
(2) Apple juice:		
(aa) With an added sugar content exceeding 30% by weight	10%	C — E 10%
(bb) With an added sugar content of 30% or less by weight	10%	C — E 10%
(cc) Not containing added sugar	10%	C — E 10%
(3) Pear juice:		
(aa) With an added sugar content exceeding 30% by weight	10%	C — E 10%
(bb) With an added sugar content of 30% or less by weight	10%	C — E 10%
(cc) Not containing added sugar	10%	C — E 10%
(4) Mixtures of apple and pear juice:		
(aa) With an added sugar content exceeding 30% by weight	10%	C — E 10%
(bb) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.07 Fruit juices (including grape must) etc. — <i>contd.</i>		
(B) Of a specific gravity of 1.33 or less at 15°C:— <i>contd.</i>		
(II) Other:		
(a) Of a value exceeding 30 UA per 100 kg net weight:		
(1) Orange juice:		
(aa) Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	—	—
(bb) Other	3%	C — E 3%
(2) Grapefruit juice:		
(aa) Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	—	—
(bb) Other	3%	C — E 3%
(3) Lemon juice and other citrus fruit juices:		
(aa) Containing added sugar:		
(11) Lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not:		
(aaa) Not containing more than 20% by weight of added sweetening matter	—	—
(bbb) Other	3%	C — E 3%
(22) Other:		
(aaa) Not containing more than 20% by weight of added sweetening matter	15%	C — E 15%
(bbb) Other	18%	C — E 18%
(bb) Other:		
(11) Lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	—	—
(22) Other	15%	C — E 15%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.07 Fruit juices (including grape must) etc. — <i>contd.</i>		
(B) Of a specific gravity of 1.33 or less at 15°C:— <i>contd.</i>		
(II) Other:— <i>contd.</i>		
(a) Of a value exceeding 30 UA per 100 kg net weight:— <i>contd.</i>		
(4) Pineapple juice:		
(aa) Containing added sugar ...	5%	C — E 5%
(bb) Other	5%	C — E 5%
(5) Tomato juice:		
(aa) Containing added sugar ...	5%	C — E 5%
(bb) Other	5%	C — E 5%
(6) Other fruit and vegetable juices:		
(aa) Containing added sugar:		
(11) Blackcurrant juice ...	10%	C — E 10%
(22) Other	10%	C — E 10%
(bb) Other:		
(11) Blackcurrant juice ...	10%	C — E 10%
(22) Other	10%	C — E 10%
(7) Mixtures:		
(aa) Of citrus fruit juices and pineapple juice:		
(11) Containing added sugar ...	10%	C — E 10%
(22) Other	10%	C — E 10%
(bb) Other:		
(11) Containing added sugar ...	10%	C — E 10%
(22) Other	10%	C — E 10%
(b) Of a value of 30 UA or less per 100 kg net weight:		
(1) Orange juice:		
(aa) With an added sugar content exceeding 30% by weight	3%	C — E 3%
(bb) Other:		
(11) Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	—	—
(22) Other	3%	C — E 3%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.07 Fruit juices (including grape must) etc. — <i>contd.</i>		
(B) Of a specific gravity of 1.33 or less at 15°C:— <i>contd.</i>		
(II) Other:— <i>contd.</i>		
(b) Of a value of 30 UA or less per 100 kg net weight:— <i>contd.</i>		
(2) Grapefruit juice:		
(aa) With an added sugar content exceeding 30% by weight	3%	C — E 3%
(bb) Other:		
(11) Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	—	—
(22) Other	3%	C — E 3%
(3) Lemon juice:		
(aa) With an added sugar content exceeding 30% by weight	3%	C — E 3%
(bb) With an added sugar content of 30% or less by weight:		
(11) Not containing more than 20% by weight of added sweetening matter	—	—
(22) Other	3%	C — E 3%
(cc) Not containing added sugar	—	—
(4) Other citrus fruit juice:		
(aa) With an added sugar content exceeding 30% by weight:		
(11) Clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	3%	C — E 3%
(22) Other	18%	C — E 18%
(bb) With an added sugar content of 30% or less by weight:		
(11) Clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not:		
(aaa) Not containing more than 20% by weight of added sweetening matter	—	—
(bbb) Other	3%	C — E 3%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.07 Fruit juices (including grape must) etc. — <i>contd.</i>		
(B) Of a specific gravity of 1.33 or less at 15°C:— <i>contd.</i>		
(11) Other:— <i>contd.</i>		
(b) Of a value of 30 UA or less per 100 kg net weight:— <i>contd.</i>		
(4) Other citrus fruit juice:— <i>contd.</i>		
(bb) With an added sugar content— <i>contd.</i>		
(22) Other:		
(aaa) Not containing more than 20% by weight of added sweetening matter	15%	C — E 15%
(bbb) Other	18%	C — E 18%
(cc) Not containing added sugar:		
(11) Clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	—	—
(22) Other	15%	C — E 15%
(5) Pineapple juice:		
(aa) With an added sugar content exceeding 30% by weight	5%	C — E 5%
(bb) With an added sugar content of 30% or less by weight	5%	C — E 5%
(cc) Not containing added sugar	5%	C — E 5%
(6) Tomato juice:		
(aa) With an added sugar content exceeding 30% by weight	5%	C — E 5%
(bb) With an added sugar content of 30% or less by weight	5%	C — E 5%
(cc) Not containing added sugar	5%	C — E 5%
(7) Other fruit and vegetable juices:		
(aa) With an added sugar content exceeding 30% by weight:		
(11) Blackcurrant juice ...	10%	C — E 10%
(22) Other	10%	C — E 10%
(bb) With an added sugar content of 30% or less by weight:		
(11) Blackcurrant juice ...	10%	C — E 10%
(22) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
20.07 Fruit juices (including grape must) etc. — <i>contd.</i>		
(B) Of a specific gravity of 1.33 or less at 15°C:— <i>contd.</i>		
(II) Other:— <i>contd.</i>		
(b) Of a value of 30 UA or less per 100 kg net weight:— <i>contd.</i>		
(7) Other fruit and vegetable juices:— <i>contd.</i>		
(cc) Not containing added sugar:		
(11) Blackcurrant juice ...	10%	C — E 10%
(22) Other	10%	C — E 10%
(8) Mixtures:		
(aa) Of citrus fruit juices and pineapple juice:		
(11) With an added sugar con- tent exceeding 30% by weight	10%	C — E 10%
(22) With an added sugar con- tent of 30% or less by weight	10%	C — E 10%
(33) Not containing added sugar	10%	C — E 10%
(bb) Other:		
(11) With an added sugar con- tent exceeding 30% by weight	10%	C — E 10%
(22) With an added sugar con- tent of 30% or less by weight	10%	C — E 10%
(33) Not containing added sugar	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) Spices and other products of headings Nos. 09.04 to 09.10; or
- (d) Yeast put up as a medicament and other products of 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.

3. For the purposes of heading No. 21.05, the expression "homogenised composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
21.02 Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates:		
(A) Extracts, essences or concentrates of coffee; preparations with a basis of those extracts, essences or concentrates:		
(I) Extracts, essences or concentrates of coffee	£2 per cwt on the total dry weight of the goods	C £1·7500 per cwt on the total dry weight of the goods E —
(II) Preparations with a basis of extracts, essences or concentrates of coffee	£2 per cwt on the total dry weight of the goods	C £1·7500 per cwt on the total dry weight of the goods E —
(B) Extracts, essences or concentrates of tea or maté; preparations with a basis of those extracts, essences or concentrates	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
21.03 Mustard flour and prepared mustard:		
(A) Mustard flour, in immediate packings of a net capacity:		
(I) Of 1 kg or less	10%	—
(II) Of more than 1 kg	10%	—
(B) Prepared mustard	10%	—
21.04 Sauces; mixed condiments and mixed seasonings:		
(A) Mango chutney, liquid	10%	—
(B) Other	10%	—
21.05 Soups and broths, in liquid, solid or powder form; homogenised composite food preparations:		
(A) Soups and broths, in liquid, solid or powder form:		
(I) Canned, but not including tomato soups or dried soups	7.5%	—
(II) Other	10%	—
(B) Homogenised composite food preparations:		
(I) Containing meat or meat offal...	10%	C E 10%
(II) Other:		
(a) Containing fish	10%	—
(b) Other... ..	10%	—
21.06 Natural yeasts (active or inactive); prepared baking powders:		
(A) Active natural yeasts:		
(I) Culture yeast	£0.3936 per 100 kg	—
(II) Baker's yeast		
(a) Dried	£0.3936 per 100 kg	—
(b) Other	£0.3936 per 100 kg	—
(III) Other	£0.3936 per 100 kg	—
(B) Inactive natural yeasts:		
(I) In tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less ...	£0.3936 per 100 kg	—
(II) Other	£0.3936 per 100 kg	—
(C) Prepared baking powders	10%	—

Chapter 22

Beverages, Spirits and Vinegar

Notes

1. This Chapter does not cover:
 - (a) Sea water (heading No. 25.01);
 - (b) Distilled and conductivity water and water of similar purity (heading No. 28.58);
 - (c) Acetic acid of a concentration exceeding 10% 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 tests by Sikes' hydrometer.

Additional Notes

1. For the purposes of headings Nos. 22.04, 22.05 and 22.06 and subheading 22.07(A):
 - (a) "actual alcoholic strength" means the number of volumes of alcohol contained in 100 volumes of the product;
 - (b) "potential alcoholic strength" means the number of volumes of alcohol capable of being produced by total fermentation of the sugars contained in 100 volumes of the product;
 - (c) "total alcoholic strength" means the sum of the actual and potential alcoholic strengths;
 - (d) "degree of alcohol" means the actual alcoholic strength.

Determination of the alcoholic strength must be carried out at 20°C.

2. For the purposes of heading No. 22.04 "grape must in fermentation" means grape must having an actual alcoholic strength less than three fifths of the total alcoholic strength.

3. For the purposes of heading No. 22.05:

(A) "Sparkling wine" (subheading 22.05(A) means a product having an actual alcoholic strength of not less than 14.9° proof, obtained:

—either by first or second alcoholic fermentation of fresh grapes, grape must or wine, and releasing, when its container is opened, carbon dioxide derived exclusively from the fermentation,

—or from wine and releasing, when its container is opened, carbon dioxide derived wholly or partly from the addition of this gas,

and having, when kept at a temperature of 20°C in closed containers, an excess pressure of not less than 3 atmospheres.

(B) "Total dry extract" means the content in grammes per litre of all the substances in the product which, under given physical conditions, do not volatilise.

The total dry extract must be determined with the densimeter at 20°C.

(C) (a) The presence in the products falling within subheading 22.05(C) of the quantities of total dry extract per litre indicated in (I), (II), (III) and (IV) below does not affect their classification:

(I) Products of an alcoholic strength of not more than 22.9° proof: 90 g or less of total dry extract per litre;

(II) Products of an alcoholic strength of more than 22.9° proof but not more than 26.4° proof: 130 g or less of total dry extract per litre;

(III) Products of an alcoholic strength of more than 26.4° proof but not more than 31.7° proof: 130g or less of total dry extract per litre;

(IV) Products of an alcoholic strength of more than 31.7° proof but not more than 38.8° proof: 330g or less of total dry extract per litre.

Products with a total dry extract exceeding the maximum quantity shown above in each category are to be classified in the next following category, except that if the total dry extract exceeds 330g per litre the products are to be classified in subheading 22.05 (C)(V). (See Special Note below).

(b) *The above rules do not apply to products with a registered designation of origin falling within subheadings 22.05 (C) (III) (a) and 22.05 (C)(IV)(a).*

4. *Subheading 22.05 (C) shall be taken to include:*

(a) *Wine fortified for distillation, that is to say a product:*

—*having an actual alcoholic strength of not less than 31.7° proof but not more than 42.3° proof,*

—*obtained exclusively by the addition to wine containing no residual sugar of an unrectified product derived from the distillation of wine and having a maximum actual alcoholic strength of 150.8° proof, and*

—*having a maximum volatile acidity of 2.40 g/l, expressed as acetic acid;*

(b) *Liqueur wine (“vin de liqueur”), that is to say a product:*

—*having a total alcoholic strength of not less than 30.8° proof and an actual alcoholic strength of not less than 26.4° proof but not more than 38.8° proof, and*

—*obtained from grape must, new wine still in fermentation or wine:*

—*by freezing, or*

—*by the addition, during or after fermentation, of a product derived from the distillation of wine.*

5. *For the purposes of subheadings 22.05(C)(III)(a) and 22.05(C)(IV)(a), the expression “registered designation of origin” applies only to the following wines: port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel.*

Entry under these subheadings is also subject to the production of a certificate of origin recognised by the competent authorities.

6. *For the purposes of subheading 22.07(A), the expression “piquette” means the product obtained by the fermentation of untreated grape marc macerated in water or by the extraction of fermented grape marc with water.*

7. *For the purposes of subheading 22.10(A), the expression “wine vinegar” means vinegar obtained exclusively by acetous fermentation of wine and having a total acidity not less than 60 g/l, expressed as acetic acid.*

Special Notes applying to certain subheadings only

References in subheadings to degrees of proof spirit are to be taken to be references to British proof strength.

The expression “light wine” means wine not exceeding 25 degrees or, in the case of British wine and wine admitted to Commonwealth Preference or Irish Republic rates, 27 degrees of proof spirit.

Notwithstanding the classification rule under Additional Note 3(C) above, wines containing excess total dry extract remain liable under the UK charging provisions to the duties shown for “light wine” or “other wine” according to their alcoholic strength. Thus cask wine of strength 24° proof containing a total dry extract in excess of 130g per litre would be classifiable under 22.05(C)(III)(b)(2)(cc)(11), but the UK rate of duty applicable would remain that appropriate to 22.05(C)(II)(b)(1)(aa).

For the purposes of subheading 22.09(C)(III), the expression “whisky” means the beverage defined as “whisky” by UK law, and other cereal beverages known outside the UK as “whisky” or “whiskey”.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
22.01 Waters, including spa waters and aerated waters; ice and snow:		
(A) Spa waters, natural or artificial; aerated waters	5%	—
(B) Other:		
(I) Waters	5%	—
(II) Other	—	—
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:		
(A) Not containing milk or milkfats ...	10%	—
(B) Other, containing by weight of milkfats:		
(I) Less than 0.2%	10%	—
(II) 0.2% or more but less than 2%	10%	—
(III) 2% or more	10%	—
22.03 Beer made from malt:		
(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:		
(I) Of 1030° or less	—	—
(II) 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	—	—
22.04 Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	10%	C — E 10%
22.05 Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:		
(A) Sparkling wine:		
(I) Light wine	—	—
(II) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit	—	—
(III) Other wine not exceeding 42° of proof spirit	—	—
(IV) Wine exceeding 42° of proof spirit	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
22.05 Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:—contd.		
(B) Wine in bottles with "mushroom" corks held in place by ties or fastenings, and wine in other containers having an excess pressure of not less than 1 atmosphere but less than 3 atmospheres, measured at a temperature of 20°C:		
(I) Light wine	—	—
(II) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit	—	—
(III) Other wine not exceeding 42° of proof spirit	—	—
(IV) Wine exceeding 42° of proof spirit	—	—
(C) Other:		
(I) Of an actual alcoholic strength not exceeding 22·9° proof in containers holding:		
(a) 2 litres or less	—	—
(b) More than 2 litres:		
(1) Not in bottle	—	—
(2) In bottle	—	—
(II) Of an actual alcoholic strength exceeding 22·9° proof but not exceeding 26·4° proof, in containers holding:		
(a) 2 litres or less:		
(1) Light wine	—	—
(2) Other wine	—	—
(b) More than 2 litres:		
(1) Light wine:		
(aa) Not in bottle	—	—
(bb) In bottle	—	—
(2) Other wine:		
(aa) Not in bottle	—	—
(bb) In bottle	—	—
(III) Of an actual alcoholic strength exceeding 26·4° proof but not exceeding 31·7° proof:		
(a) With a registered designation of origin, in containers holding:		
(1) 2 litres or less	—	—
(2) More than 2 litres:		
(aa) Port, Madeira, sherry and Setubal muscatel:		
(11) Not in bottle	—	—
(22) In bottle	—	—
(bb) Other:		
(11) Not in bottle	—	—
(22) In bottle	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
22.05 Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:—contd.		
(C) Other:—contd.		
(III) Of an actual alcoholic strength exceeding 26·4° proof etc.—contd.		
(b) Other, in containers holding:		
(1) 2 litres or less:		
(aa) Wine admitted to Commonwealth Preference and Irish Republic rates, not exceeding 27° of proof spirit	—	—
(bb) Wine of the Republic of Ireland exceeding 27° of proof spirit	—	—
(cc) Other	—	—
(2) More than 2 litres:		
(aa) Wine admitted to Commonwealth Preference and Irish Republic rates, not exceeding 27° of proof spirit:		
(11) Not in bottle	—	—
(22) In bottle	—	—
(bb) Wine of the Republic of Ireland exceeding 27° of proof spirit	—	—
(cc) Other:		
(11) Not in bottle	—	—
(22) In bottle	—	—
(IV) Of an actual alcoholic strength exceeding 31·7° proof but not exceeding 38·8° proof:		
(a) With a registered designation of origin, in containers holding:		
(1) 2 litres or less	—	—
(2) More than 2 litres:		
(aa) Port, Madeira, sherry and Setubal muscatel:		
(11) Not in bottle	—	—
(22) In bottle	—	—
(bb) Other:		
(11) Not in bottle	—	—
(22) In bottle	—	—
(b) Other:		
(1) Wine of the Republic of Ireland not exceeding 32° of proof spirit	—	—
(2) Other:		
(aa) Not in bottle	—	—
(bb) In bottle	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
22.05 Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:—contd.		
(C) Other:—contd.		
(V) Of an actual alcoholic strength exceeding 38·8° proof, in containers holding:		
(a) 2 litres or less:		
(1) Not exceeding 42° of proof spirit	—	—
(2) Exceeding 42° of proof spirit	—	—
(b) More than 2 litres:		
(1) Not exceeding 42° of proof spirit:		
(aa) Not in bottle	—	—
(bb) In bottle	—	—
(2) Exceeding 42° of proof spirit:		
(aa) Not in bottle	—	—
(bb) In bottle	—	—
22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:		
(A) Of an actual alcoholic strength of 31·7° proof or less, in containers holding:		
(I) 2 litres or less:		
(a) Light wine:		
(1) Still	—	—
(2) Other	—	—
(b) Wine of the Republic of Ireland exceeding 27° of proof spirit:		
(1) Still	—	—
(2) Other	—	—
(c) Other wine:		
(1) Still	—	—
(2) Other	—	—
(II) More than 2 litres:		
(a) Light wine:		
(1) Still:		
(aa) Not in bottle	—	—
(bb) In bottle	—	—
(2) Other	—	—
(b) Wine of the Republic of Ireland exceeding 27° of proof spirit:		
(1) Still	—	—
(2) Other	—	—
(c) Other wine:		
(1) Still:		
(aa) Not in bottle	—	—
(bb) In bottle	—	—
(2) Other	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:—contd.		
(B) Of an actual alcoholic strength exceeding 31·7° proof but not exceeding 38·8° proof, in containers holding:		
(I) 2 litres or less:		
(a) Wine of the Republic of Ireland not exceeding 32° of proof spirit:		
(1) Still	—	—
(2) Other	—	—
(b) Other wine:		
(1) Still	—	—
(2) Other	—	—
(II) More than 2 litres:		
(a) Wine of the Republic of Ireland not exceeding 32° of proof spirit:		
(1) Still	—	—
(2) Other	—	—
(b) Other wine:		
(1) Still:		
(aa) Not in bottle	—	—
(bb) In bottle	—	—
(2) Other	—	—
(C) Of an actual alcoholic strength exceeding 38·8° proof, in containers holding:		
(I) 2 litres or less:		
(a) Wine not exceeding 42° of proof spirit:		
(1) Still	—	—
(2) Other	—	—
(b) Wine exceeding 42° of proof spirit:		
(1) Still	—	—
(2) Other	—	—
(II) More than 2 litres:		
(a) Wine not exceeding 42° of proof spirit:		
(1) Still:		
(aa) Not in bottle	—	—
(bb) In bottle	—	—
(2) Other	—	—
(b) Wine exceeding 42° of proof spirit:		
(1) Still:		
(aa) Not in bottle	—	—
(bb) In bottle	—	—
(2) Other	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
22.07 Other fermented beverages (for example, cider, perry and mead):		
(A) Piquette:		
(I) Not in bottle	—	—
(II) In bottle	—	—
(B) Other:		
(I) Sparkling:		
(a) Light wine	—	—
(b) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit	—	—
(c) Other wine not exceeding 42° of proof spirit	—	—
(d) Wine exceeding 42° of proof spirit	—	—
(e) Cider and perry containing no added spirit or spirit derived from the addition of sugar	10%	C — E 10%
(f) Other	10%	C — E 10%
(II) Still, in containers holding:		
(a) 2 litres or less:		
(1) Beer:		
(aa) 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:		
(11) Of 1030° or less	—	—
(22) Exceeding 1030°	—	—
(bb) 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	—	—
(2) Other:		
(aa) Light wine	—	—
(bb) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit	—	—
(cc) Other wine not exceeding 42° of proof spirit	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
22.07 Other fermented beverages (for example, cider, perry and mead):—contd.		
(B) Other:—contd.		
(II) Still, in containers holding:—contd.		
(a) 2 litres or less:—contd.		
(2) Other:—contd.		
(dd) Wine exceeding 42° of proof spirit	—	—
(ee) Cider and perry containing no added spirit or spirit derived from the addition of sugar	10%	C — E 10%
(ff) Other	10%	C — E 10%
(b) More than 2 litres:		
(1) Beer:		
(aa) 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:		
(11) Of 1030° or less	—	—
(22) Exceeding 1030°	—	—
(bb) 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	—	—
(2) Other:		
(aa) Light wine:		
(11) Not in bottle	—	—
(22) In bottle	—	—
(bb) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit	—	—
(cc) Other wine not exceeding 42° of proof spirit:		
(11) Not in bottle	—	—
(22) In bottle	—	—
(dd) Wine exceeding 42° of proof spirit:		
(11) Not in bottle	—	—
(22) In bottle	—	—
(ee) Cider and perry containing no added spirit or spirit derived from the addition of sugar	10%	C — E 10%
(ff) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:		
(A) Denatured spirits (including ethyl alcohol and neutral spirits) of any strength:		
(I) If warehoused 3 years or more	—	—
(II) If not warehoused, or warehoused less than 3 years	—	—
(B) Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher:		
(I) If warehoused 3 years or more	—	—
(II) If not warehoused, or warehoused less than 3 years	—	—
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:		
(A) Spirits (other than those of heading No. 22.08) in containers holding:		
(I) 2 litres or less:		
(a) If warehoused 3 years or more	—	—
(b) If not warehoused, or warehoused less than 3 years	—	—
(II) More than 2 litres:		
(a) If warehoused 3 years or more	—	—
(b) If not warehoused, or warehoused less than 3 years	—	—
(B) Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:		
(I) Aromatic bitters of an alcoholic strength of 77.2° proof to 86° proof containing from 1.5% to 6% by weight of gentian, spices and various ingredients and from 4% to 10% of sugar, in containers of a capacity of 0.5 litre or less:		
(a) If warehoused 3 years or more	—	—
(b) If not warehoused, or warehoused less than 3 years	—	—
(II) Other	5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
22.09 Spirits (other than those of heading No. 22.08); etc.—contd.		
(C) Spirituous beverages:		
(I) Rum, arrack and tafia, in containers holding:		
(a) 2 litres or less:		
(1) Entered in such a manner as to indicate that the strength is not to be tested:		
(aa) If warehoused 3 years or more	—	—
(bb) If not warehoused, or warehoused less than 3 years	—	—
(2) Other:		
(aa) If warehoused 3 years or more:		
(11) Rum	—	—
(22) Arrack and tafia	—	—
(bb) If not warehoused, or warehoused less than 3 years:		
(11) Rum	—	—
(22) Arrack and tafia	—	—
(b) More than 2 litres:		
(1) In bottle, entered in such a manner as to indicate that the strength is not to be tested:		
(aa) If warehoused 3 years or more	—	—
(bb) If not warehoused, or warehoused less than 3 years	—	—
(2) Other:		
(aa) If warehoused 3 years or more:		
(11) Rum	—	—
(22) Arrack and tafia	—	—
(bb) If not warehoused, or warehoused less than 3 years:		
(11) Rum	—	—
(22) Arrack and tafia	—	—
(II) Gin, in containers holding:		
(a) 2 litres or less:		
(1) Entered in such a manner as to indicate that the strength is not to be tested:		
(aa) If warehoused 3 years or more	—	—
(bb) If not warehoused, or warehoused less than 3 years	—	—
(2) Other:		
(aa) If warehoused 3 years or more	—	—
(bb) If not warehoused, or warehoused less than 3 years	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
22.09 Spirits (other than those of heading No. 22.08); etc.—<i>contd.</i>		
(C) Spirituous beverages:— <i>contd.</i>		
(II) Gin, in containers holding:— <i>contd.</i>		
(b) More than 2 litres:		
(1) In bottle, entered in such a manner as to indicate that the strength is not to be tested:		
(aa) If warehoused 3 years or more	—	—
(bb) If not warehoused, or warehoused less than 3 years	—	—
(2) Other:		
(aa) If warehoused 3 years or more	—	—
(bb) If not warehoused, or warehoused less than 3 years	—	—
(III) Whisky:		
(a) Bourbon whiskey, in containers holding:		
(1) 2 litres or less:		
(aa) Entered in such a manner as to indicate that the strength is not to be tested:		
(11) If warehoused 3 years or more	—	—
(22) If not warehoused, or warehoused less than 3 years	—	—
(bb) Other:		
(11) If warehoused 3 years or more	—	—
(22) If not warehoused, or warehoused less than 3 years	—	—
(2) More than 2 litres:		
(aa) In bottle, entered in such a manner as to indicate that the strength is not to be tested:		
(11) If warehoused 3 years or more	—	—
(22) If not warehoused, or warehoused less than 3 years	—	—
(bb) Other:		
(11) If warehoused 3 years or more	—	—
(22) If not warehoused, or warehoused less than 3 years	—	—
(b) Other, in containers holding:		
(1) 2 litres or less:		
(aa) Entered in such a manner as to indicate that the strength is not to be tested:		
(11) If warehoused 3 years or more	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
22.09 Spirits (other than those of heading No. 22.08); etc.—contd.		
(C) Spirituous beverages:— <i>contd.</i>		
(III) Whisky:— <i>contd.</i>		
(b) Other, in containers holding:— <i>contd.</i>		
(1) 2 litres or less:— <i>contd.</i>		
(aa) Entered in such a manner as to indicate that the strength is not to be tested:— <i>contd.</i>		
(22) If not warehoused, or warehoused less than 3 years	—	—
(bb) Other:		
(11) If warehoused 3 years or more	—	—
(22) If not warehoused, or warehoused less than 3 years	—	—
(2) More than 2 litres:		
(aa) In bottle, entered in such a manner as to indicate that the strength is not to be tested:		
(11) If warehoused 3 years or more	—	—
(22) If not warehoused, or warehoused less than 3 years	—	—
(bb) Other:		
(11) If warehoused 3 years or more	—	—
(22) If not warehoused, or warehoused less than 3 years	—	—
(IV) Vodka with an ethyl alcohol content of 79·3° proof or less and plum, pear or cherry brandy, in containers holding:		
(a) 2 litres or less:		
(1) Entered in such a manner as to indicate that the strength is not to be tested:		
(aa) If warehoused 3 years or more	—	—
(bb) If not warehoused, or warehoused less than 3 years	—	—
(2) Other:		
(aa) If warehoused 3 years or more	—	—
(bb) If not warehoused, or warehoused less than 3 years	—	—
(b) More than 2 litres:		
(1) In bottle, entered in such a manner as to indicate that the strength is not to be tested:		
(aa) If warehoused 3 years or more	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
22.09 Spirits (other than those of heading No. 22.08); etc.—<i>contd.</i>		
(C) Spirituous beverages:— <i>contd.</i>		
(IV) Vodka etc.— <i>contd.</i>		
(b) More than 2 litres:— <i>contd.</i>		
(1) In bottle, etc.— <i>contd.</i>		
(bb) If not warehoused, or warehoused less than 3 years	—	—
(2) Other:		
(aa) If warehoused 3 years or more	—	—
(bb) If not warehoused, or warehoused less than 3 years	—	—
(V) Other, in containers holding:		
(a) 2 litres or less:		
(1) Entered in such a manner as to indicate that the strength is not to be tested:		
(aa) If warehoused 3 years or more	—	—
(bb) If not warehoused, or warehoused less than 3 years	—	—
(2) Other:		
(aa) If warehoused 3 years or more	—	—
(bb) If not warehoused, or warehoused less than 3 years	—	—
(b) More than 2 litres:		
(1) In bottle, entered in such a manner as to indicate that the strength is not to be tested:		
(aa) If warehoused 3 years or more	—	—
(bb) If not warehoused, or warehoused less than 3 years	—	—
(2) Other:		
(aa) If warehoused 3 years or more	—	—
(bb) If not warehoused, or warehoused less than 3 years	—	—
22.10 Vinegar and substitutes for vinegar:		
(A) Wine vinegar, in containers holding:		
(I) 2 litres or less	23%	—
(II) More than 2 litres	23%	—
(B) Other, in containers holding:		
(I) 2 litres or less	23%	—
(II) More than 2 litres	23%	—

Chapter 23

Residues and Wastes from the Food Industries; Prepared Animal Fodder

Additional Notes

1. For the purposes of subheadings 23.05(A) and 23.06(A)(I), the following expressions shall have the meanings hereby assigned to them:

- “total alcohol content”: the sum of the actual and potential alcohol contents;
- “actual alcohol content”: the number of litres of alcohol contained in 100 kg of the product;
- “potential alcohol content”: the number of litres of alcohol capable of being produced by total fermentation of the sugars contained in 100 kg of the product.

2. For the purposes of subheading 23.07(B), the expression “milk product” means the products falling within headings Nos. 04.01, 04.02, 04.03 and 04.04 and within subheadings 17.02(A) and 17.05(A).

Special Notes applying to certain subheadings only

The expression “light wine” means wine not exceeding 25 degrees or, in the case of British wine and wine admitted to Commonwealth Preference or Irish Republic rates, 27 degrees of proof spirit.

References in subheadings to degrees of proof spirit are to be taken to be references to British proof strength.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
23.01 Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves:		
(A) Flours and meals of meat and offals; greaves:		
(I) Flours and meals of meat or offals	10%	—
(II) Other	10%	—
(B) Flours and meals of fish, crustaceans or molluscs:		
(I) Herring meal	—	—
(II) Other	10%	—
23.02 Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:		
(A) Of cereals:		
(I) Of maize or rice:		
(a) With a starch content not exceeding 35% by weight	—	—
(b) Other:		
(1) With a starch content exceeding 35% but not exceeding 45% by weight, and having undergone a denaturing process	—	—
(2) Other	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
23.02 Bran, sharps and other residues etc.—contd.		
(A) Of cereals:— <i>contd.</i>		
(II) Of other cereals:		
(a) Of which the starch content does not exceed 28% by weight, and of which the percentage which passes through a sieve with an aperture of 0.2 mm does not exceed 10% by weight or of which the sieved product has an ash content, calculated on the dry product, of 1.5% or more by weight	—	—
(b) Other	—	—
(B) Of leguminous vegetables	10%	C — E 10%
23.03 Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues:		
(A) Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product:		
(I) Exceeding 40% by weight ...	—	—
(II) Not exceeding 40% by weight ...	10%	C — E 10%
(B) Other:		
(I) Bagasse	—	—
(II) Other	10%	C — E 10%
23.04 Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils:		
(A) Oil-cake and other residues resulting from the extraction of olive oil	—	—
(B) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
23.05 Wine lees; argol:		
(A) Wine lees:		
(I) Having a total alcohol content not exceeding 10 l of pure alcohol per 100 kg, and dry matter content not less than 25% by weight:		
(a) Dried into solid form ...	—	—
(b) Light wine	—	—
(c) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit	—	—
(d) Other wine not exceeding 42° of proof spirit	—	—
(e) Wine exceeding 42° of proof spirit	—	—
(II) Other:		
(a) Light wine	—	—
(b) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit	—	—
(c) Other wine not exceeding 42° of proof spirit	—	—
(d) Wine exceeding 42° of proof spirit	—	—
(B) Argol	—	—
23.06 Products of vegetable origin of a kind used for animal food, not elsewhere specified or included:		
(A) Acorns, horse chestnuts and pomace or marc of fruit:		
(I) Grape marc:		
(a) Having a total alcohol content not exceeding 5.50 l of pure alcohol per 100 kg and a dry matter content not less than 40% by weight	10%	C — E 10%
(b) Other	10%	C — E 10%
(II) Other:		
(a) Dried apple pomace, unground	—	—
(b) Dried citrus fruit waste	—	—
(c) Other	10%	C — E 10%
(B) Other	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
23.07 Sweetened forage; other preparations of a kind used in animal feeding:		
(A) Fish or marine mammal solubles:		
(I) Fish solubles	10%	—
(II) Marine mammal solubles ...	10%	C — E 10%
(B) Other, containing starch, glucose or glucose syrup falling within sub-headings 17.02(B) and 17.05(B), or milk products:		
(I) Containing starch or glucose or glucose syrup:		
(a) Containing no starch or containing 10% or less by weight of starch:		
(1) Containing no milk products or containing less than 10% by weight of such products:		
(aa) Vitamin supplements:		
(11) Where the vitamin content consists of natural vitamin concentrates	—	—
(22) Other	—	—
(bb) Other	—	—
(2) Containing 10% or more but less than 50% by weight of milk products:		
(aa) Vitamin supplements:		
(11) Where the vitamin content consists of natural vitamin concentrates	—	—
(22) Other	—	—
(bb) Other	—	—
(3) Containing 50% or more but less than 75% by weight of milk products	—	—
(4) Containing 75% or more by weight of milk products	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
23.07 Sweetened forage; other preparations of a kind used in animal feeding:—<i>contd.</i>		
(B) Other, containing starch, glucose or glucose syrup etc.— <i>contd.</i>		
(1) Containing starch or glucose or glucose syrup:— <i>contd.</i>		
(b) Containing more than 10% but not more than 30% by weight of starch:		
(1) Containing no milk products or containing less than 10% by weight of such products:		
(aa) Vitamin supplements:		
(11) Where the vitamin content consists of natural vitamin concentrates	—	—
(22) Other	—	—
(bb) Other	—	—
(2) Containing 10% or more but less than 50% by weight of milk products:		
(aa) Vitamin supplements:		
(11) Where the vitamin content consists of natural vitamin concentrates	—	—
(22) Other	—	—
(bb) Other	—	—
(3) Containing 50% or more by weight of milk products	—	—
(c) Containing more than 30% by weight of starch:		
(1) Containing no milk products or containing less than 10% by weight of such products:		
(aa) Vitamin supplements:		
(11) Where the vitamin content consists of natural vitamin concentrates	—	—
(22) Other	—	—
(bb) Other	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
23.07 Sweetened forage; other preparations of a kind used in animal feeding:—contd.		
(B) Other, containing starch, glucose or glucose syrup etc.— <i>contd.</i>		
(I) Containing starch or glucose or glucose syrup:— <i>contd.</i>		
(c) Containing more than 30% by weight of starch:— <i>contd.</i>		
(2) Containing 10% or more but less than 50% by weight of milk products:		
(aa) Vitamin supplements:		
(11) Where the vitamin content consists of natural vitamin concentrates	—	—
(22) Other	—	—
(bb) Other	—	—
(3) Containing 50% or more by weight of milk products	—	—
(II) Containing no starch, glucose or glucose syrup, but containing milk products:		
(a) Containing not more than 50% by weight of milk products:		
(1) Vitamin supplements:		
(aa) Where the vitamin content consists of natural vitamin concentrates	—	—
(bb) Other	—	—
(2) Other	—	—
(b) Other	—	—
(C) Other:		
(I) Vitamin supplements:		
(a) Where the vitamin content consists of natural vitamin concentrates	5%	C — E 5%
(b) Other	5%, or 22% of the value of the vitamin content (other than natural vitamin concentrates), whichever is the greater	C — E 5%, or 22% of the value of the vitamin content (other than natural vitamin concentrates), whichever is the greater
(II) Liquefied herring wholly of herring apart from preserving and liquefying ingredients	—	—
(III) Other	10%	C — E 10%

Chapter 24

Tobacco

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
24.01 Unmanufactured tobacco; tobacco refuse:		
(A) Tobacco of a value, per package, not less than 280 UA per 100 kg net weight:		
(I) Containing 10% or more by weight of moisture	—	—
(II) Other	—	—
(B) Other:		
(I) Containing 10% or more by weight of moisture	—	—
(II) Other	—	—
24.02 Manufactured tobacco; tobacco extracts and essences:		
(A) Cigarettes	—	—
(B) Cigars	—	—
(C) Smoking tobacco:		
(I) Cavendish or negrohead:		
(a) Manufactured in bond ...	—	—
(b) Other	—	—
(II) Other	—	—
(D) Chewing tobacco and snuff:		
(I) Chewing tobacco	—	—
(II) Snuff	—	—
(E) Other, including agglomerated tobacco in the form of sheets or strip:		
(I) Snuff work (including tobacco dust or powder and ground tobacco)	—	—
(II) Other manufactured tobacco ...	—	—
(III) Extracts and essences	—	—

SCHEDULE 2

For headings 29.04, 35.01, 35.02, 35.05 and 38.12 there shall be substituted respectively the following:—

“29.04 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
(A) Saturated monohydric alcohols:			
(I) Methanol (methyl alcohol):			
(a) Synthetic	19%	—	
(b) Other	8%	—	
(II) Propyl and <i>isopropyl</i> alcohols ...	23%	—	
(III) Butyl alcohols:			
(a) <i>tert</i> Butyl alcohol	23%	—	
(b) Other butyl alcohols	23%	—	
(IV) Pentyl alcohols	23%	—	
(V) Other	23%	—	
(B) Unsaturated monohydric alcohols:			
(I) Allyl alcohol	23%	—	
(II) Other	23%	—	
(C) Polyhydric alcohols:			
(I) Diols, triols and tetraols	23%	—	
(II) Mannitol	23%	—	
(III) Sorbitol:			
(a) In aqueous solution:			
(1) Containing 2% or less by weight of mannitol, calculated on the sorbitol content	23%	—	
(2) Other	23%	—	
(b) Other:			
(1) Containing 2% or less by weight of mannitol, calculated on the sorbitol content	23%	—	
(2) Other	23%	—	
(IV) Other polyhydric alcohols	23%	—	
(V) Halogenated, sulphonated, nitrated or nitrosated derivatives of polyhydric alcohols	23%	—	”
“35.01 Casein, caseinates and other casein derivatives; casein glues:			
(A) Casein:			
(I) For the manufacture of regenerated textile fibres	10%	C	—
		E	10%
(II) For industrial uses other than the manufacture of foodstuffs or fodder	10%	C	—
		E	10%
(III) Other	10%	C	—
		E	10%
(B) Casein glues	8%	—	
(C) Other	10%	C	—
		E	10% ”

“35.02 Albumins, albuminates and other albumin derivatives:		
(A) Albumins:		
(I) Unfit, or to be rendered unfit, for human consumption	10%	—
(II) Other:		
(a) Ovalbumin and lactalbumin:		
(1) Dried (for example, in sheets, scales, flakes, powder)	—	—
(2) Other	—	—
(b) Other	10%	—
(B) Albuminates and other albumin derivatives	10%	— ”
“35.05 Dextrins and dextrin glues; soluble or roasted starches; starch glues:		
(A) Dextrins; soluble or roasted starches	10%	—
(B) Glues made from dextrin or from starch, containing by weight of those materials:		
(I) Less than 25%	10%	—
(II) 25% or more but less than 55%	10%	—
(III) 55% or more but less than 80%	10%	—
(IV) 80% or more	10%	— ”
“38.12 Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:		
(A) Prepared glazings and prepared dressings:		
(I) With a basis of amylaceous substances, containing by weight of those substances:		
(a) Less than 55%	8%	—
(b) 55% or more but less than 70%	8%	—
(c) 70% or more but less than 83%	8%	—
(d) 83% or more	8%	—
(II) Other	8%	—
(B) Prepared mordants	8%	— ”

SCHEDULE 3

(The descriptions of goods in column 1 merely indicate the scope of the relevant headings.)

<i>Relevant Subheading</i>	<i>Rate of Duty</i>
37.07 (<i>Certain kinds of cinematograph film</i>) (B) (4)	“£1·1614 per 100 metres C £0·2591 per 100 metres E — ”
(B) (5)	“£1·1614 per 100 metres C £0·2591 per 100 metres E — ”
56.02 (<i>Continuous filament tow for the manufacture of discontinuous man-made fibres</i>) (A)	“£0·0661 per kilogramme C 85% of the full rate or 13%, whichever is the E — ” greater
(B)	“£0·0330 per kilogramme C 85% of the full rate E — ”

SCHEDULE 4

(The descriptions of goods in column 1 merely indicate the scope of the relevant headings.)

<i>Relevant Subheading</i>	<i>New Description</i>
37.02 (<i>Film in rolls, sensitised, unexposed</i>) (A) (B)	“Of a length of 3·6576 metres or more” “Of a length less than 3·6576 metres”
64.01 (<i>Footwear with outer soles and uppers of rubber or artificial plastic</i>) (A) (1) (B) (1)	“Of a length (front of sole to heel tip) exceeding 280 millimetres” “Of a length (front of sole to heel tip) exceeding 235 millimetres”
64.02 (<i>Certain kinds of footwear, not included in 64.01</i>) (A) (2)(a)(i) (A) (2)(b)(i)	“Of a length (front of sole to heel tip) exceeding 280 millimetres” “Of a length (front of sole to heel tip) exceeding 235 millimetres”

SCHEDULE 5

IMPORT DUTIES (GENERAL) ORDERS REVOKED

<i>Number and Year of Order</i>	<i>Reference</i>
No. 10 of 1971 No. 1 of 1972 No. 3 of 1972	S.I. 1971/2041 (1971 III, p. 5843). S.I. 1972/677 (1972 I, p. 2202). S.I. 1972/1048 (1972 II, p. 3154).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st February 1973, further amends the Import Duties (General) (No. 7) Order 1971, which sets out the United Kingdom Customs Tariff and the protective import duties chargeable in accordance with it.

This Order (Schedules 1 and 2) amends the manner in which most of the headings in Chapters 1-24, and a few headings in certain other Chapters, of the United Kingdom Tariff are at present sub-divided.

The Order (in Article 2(b)) provides for the conversion of sums expressed in units of account of the Community into pounds sterling where goods are defined by reference to such units of account in the new nomenclature.

These amendments stem from the United Kingdom's obligations under the Treaty of Accession to the European Economic Community to incorporate within the United Kingdom Tariff the subheadings of the Community's Common Customs Tariff in respect of agricultural products covered by a common organisation of the market and of certain other products by 1st February 1973. In the case of some goods, generally as a result of the United Kingdom's Treaty obligations, protective import duties are removed or reduced (Schedule 1 and Article 3).

The Order also provides for a change from imperial to metric units in some rates of duty (Schedule 3) and some descriptions of goods (Schedule 4).

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