

## 1975 No. 2093

## CUSTOMS AND EXCISE

**The Import Duties (Spain) (Reductions) Order 1975**

*Made* - - - - - 10th December 1975

*Laid before the House of Commons* 11th December 1975

*Coming into Operation* - - - 1st January 1976

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 3(6) and 13 of the Import Duties Act 1958(a), as amended by section 5(5) of, and paragraph 1 of Schedule 4 to, 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 (Spain) (Reductions) Order 1975 and shall come into operation on 1st January 1976.

(2) In this Order—

references to goods originating in Spain are references to goods which

- (a) are to be regarded as originating in Spain by applying the provisions of the Protocol to the Agreement, signed on 29th June 1970, between the European Economic Community and Spain(d) (relating to origin of goods) with the modification that any reference to the Community (whether as such or as a contracting party) or member States shall be construed as a reference to the United Kingdom, or
- (b) being products of a class excluded from the scope of the said Protocol are nevertheless goods of Spain consigned to the United Kingdom from Spain or if not so consigned are goods which remained under customs control in any other country through which they were moved, were not entered for home use there and underwent no operation there other than splitting into consignments or any operation for the purpose of keeping them in good condition;

references to a heading or subheading are references to a heading or subheading of the Customs Tariff 1959;

“the full rate” in relation to goods of any heading or subheading means the rate which is shown in relation to such goods not

(a) 1958 c. 6. (b) 1972 c. 68. (c) See S.I. 1970/1537 (1970 III, p. 5293).

(d) The Agreement is annexed to Regulation (EEC) 1542/70 (O.J. No. L182, 16.8.1970, p. 1).

prefixed by a letter or prefixed by the letter "F" in column 3 of Schedule 1 to the Import Duties (General) (No. 5) Order 1975(a);

"the M rate" in relation to goods of any heading or subheading means the rate which is shown in relation to such goods prefixed by the letter "M" in column 4 of the said Schedule (being the rate applicable to goods satisfying the requisite conditions to benefit from the eventual abolition of customs duties in trade between member States of the European Economic Community) except that the M rate in a column numbered 2 of Part II of the Schedule hereto shall be taken as being nil in relation to any products there referred to if they are of a description specified in column 2 of Parts II or III of Schedule 2 to the said Order and "3 times the M rate" shall be construed accordingly;

the abbreviations used in the Schedule hereto (being those used in the Customs Tariff 1959) have the meanings given in Article 11(5) of the said Order.

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

2.—(1) Subject to Article 4(1) below, up to and including 31st March 1976 any import duty for the time being chargeable on goods which fall within a subheading specified in column 1 of Part I of the Schedule hereto and are of a description specified in column 2 thereof shall be charged at the rate, if any, specified in column 3 thereof in relation to the goods instead of the full rate in the case of goods originating in Spain.

(2) Up to and including 31st March 1976, any import duty for the time being chargeable on goods which fall within a heading or subheading specified in the column numbered 1 of Part II of the Schedule hereto shall be charged at the rate, if any, specified in the column numbered 2 thereof in relation to the heading or subheading instead of the full rate in the case of goods originating in Spain.

4.—(1) Where a period of time is specified in column 2 of Part I of the Schedule hereto in relation to any subheading, the reductions in duty provided for in relation to that subheading shall apply only during that period.

(2) Any description of goods in column 2 of Part I of the Schedule hereto shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a subheading in the relevant heading of the Customs Tariff 1959.

*Donald R. Coleman,*

*M. Cocks,*

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

10th December 1975.

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(a) S.I. 1975/1744 (1975 III, p. 5912).

(b) 1889 c. 63.

## SCHEDULE

## SPECIFIC REDUCTIONS IN DUTY ON GOODS OF SPAIN

## PART I

| (1)<br>Tariff Heading | (2)<br>Description of Goods  | (3)<br>Rate of Import<br>Duty (if any)                                      |
|-----------------------|--|---|
| 03.01 B.I.g)          | All goods of this subheading except hake...  | 6%  |
| 07.01 A.II.a)         | New potatoes: 1st January to 31st March  | Wig. of (a) 5.4% plus<br>£0.0235 per 100 kg<br>or (b) £0.0393 per<br>100 kg |
| 07.01 F.II.a)         | Beans (of the species Phaseolus): 1st<br>January to 31st March   | 6%  |
| 07.01 F.III.          | Beans ... ..   | 8.4%  |
| 07.01 H.I.a)          | Onions: 15th February to 31st March ...  | 4.8%  |
| 07.01 H.III.          | Onions: 15th February to 31st March ...  | 6%  |
| 07.01 M.I.b)          | Tomatoes: 1st January to 31st March ...  | 4.8%  |
| 07.01 T.III.          | Aubergines: 15th January to 31st March ...   | 6.4%  |
|                       | Courgettes: 1st January to 29th February   | 6.4%  |
|                       | Parsley ... ..   | 9.6%  |
| 08.03 B.              | Dried figs in immediate packings of 15 kg<br>or less   | Wil. of (a) 6% plus<br>£0.2362 per 100 kg<br>or (b) £0.5905 per<br>100 kg   |
| 08.04 A.I.a)1.aa)     | Hothouse table grapes: 1st January to 31st<br>January  | 7.2%  |
| 08.04 A.I.a)1.bb)     | Hothouse table grapes: 1st February to<br>31st March   | Wig. of (a) 2.8% plus<br>£0.3306 per 100 kg<br>or (b) £0.8266 per<br>100 kg |
| 08.04 A.I.a)2.aa)     | Table grapes (other than hothouse): 1st<br>January to 31st January   | 5%  |
| 08.04 A.I.a)2.bb)     | Table grapes (other than hothouse): 1st<br>February to 31st March  | Wig. of (a) 2.8% plus<br>£0.3306 per 100 kg<br>or (b) £0.8266 per<br>100 kg |
| 08.09 A.              | Melons: 1st January to 31st March ...  | 5%  |
| 08.09 B.              | Pomegranates... ..   | 5%  |
| 08.11 E.IV.a)         | Grapefruit comminuted entire ... ..  | 0.8%  |
| 08.11 E.IV.c)2.       | Citrus fruits (other than grapefruit, lemons<br>and the fruits falling within subheading<br>08.02 B.), comminuted entire | 7.5%  |
| 08.12 B.              | Dried peaches ... ..   | 1.4%  |
| 16.05 B.I.            | Oysters, boiled and shelled ... ..   | 6%  |
| 16.05 B.II.b)1.       | All goods of this subheading, boiled and<br>shelled  | 4%  |
| 16.05 B.II.b)2.       | All goods of this subheading, boiled and<br>shelled  | 12%   |
| 16.05 B.IV.           | All goods of this subheading, boiled and<br>shelled  | 4%  |

| (1)<br>Tariff Heading      | (2)<br>Description of Goods   | (3)<br>Rate of Import<br>Duty (if any) |
|----------------------------|---|--|
| 20.01 B.II.                | All goods of this subheading except gherkins  | 10%                                    |
| 20.02 A.I.                 | All goods of this subheading except cultivated mushrooms  | 11.5%                                  |
| 20.02 A.II.                | All goods of this subheading except cultivated mushrooms  | 10%                                    |
| 20.02 C.II.a)1.            | All goods of this subheading except tomato concentrate  | 5%                                     |
| 20.02 C.II.a)2.            | Tomato concentrate ... ..<br>All goods of this subheading except tomato concentrate                               | 7.1%                                   |
| 20.02 H.I.c)               | Tomato concentrate ... ..<br>All goods of this subheading except potatoes   | 5%<br>15%                              |
| 20.02 H.I.e)               | All goods of this subheading except artichoke hearts and bottoms  | 15%                                    |
| 20.02 H.II.b)              | Carrots or mixtures ... ..<br>All goods of this subheading except carrots, potatoes or mixtures                   | 11.8%<br>10.3%                         |
| 20.02 H.II.c)              | Mixtures ... ..<br>All goods of this subheading except artichoke hearts and bottoms or mixtures                   | 11.8%<br>10.3%                         |
| 20.06 B.II.a)3.cc)         | Mandarin segments ... ..  | 7.5%                                   |
| 20.06 B.II.a)7.aa)22.      | Apricots in syrup in packings of more than 1 kg   | 12.8%                                  |
| 20.06 B.II.a)7.bb)22.      | Apricots in syrup in packings of more than 1 kg   | 12.8%                                  |
| 20.06 B.II.b)3.cc)         | Mandarin segments ... ..  | 7.5%                                   |
| 20.06 B.II.c)1.aa)         | Apricot halves ... ..   | 5.4%                                   |
| 20.06 B.II.c)1.dd)44.      | Apricot pulp and purée ... ..<br>Grapefruit comminuted entire ... ..  | —<br>1.8%                              |
| 20.06 B.II.c)1.dd)55.bbb)  | Grapefruit pulp and purée ... ..  | 5.5%                                   |
| 20.06 B.II.c)1.dd)88.ccc)  | Lemon pulp and purée ... ..<br>Mandarin segments ... ..   | 13.8%<br>7.5%                          |
| 20.06 B.II.c)2.bb)55.      | Pulp and purée ... ..<br>Grapefruit comminuted entire ... ..  | 8.2%<br>1.8%                           |
| 20.06 B.II.c)2.bb)99.ccc)  | Mandarin segments ... ..  | 7.5%                                   |
| 20.07 A.III.a)1.aa)11.     | Grapefruit juice and orange juice ... ..<br>All goods of this subheading except grapefruit, orange or lemon juice | 5%<br>6.7%                             |
| 20.07 A.III.a)1.aa)22.     | Grapefruit juice and orange juice ... ..<br>All goods of this subheading except grapefruit, orange or lemon juice | 5.5%<br>7.4%                           |
| 20.07 A.III.b)1.aa)11.     | Grapefruit juice and orange juice ... ..<br>All goods of this subheading except grapefruit, orange or lemon juice | 5.5%<br>7.4%                           |
| 20.07 A.III.b)2.aa)11.aaa) | Grapefruit juice and orange juice ... ..<br>All goods of this subheading except grapefruit, orange or lemon juice | 5%<br>6.7%                             |
| 20.07 A.III.b)2.aa)11.bbb) | Grapefruit juice and orange juice ... ..<br>All goods of this subheading except grapefruit, orange or lemon juice | 5.5%<br>7.4%                           |
| 20.07 B.II.a)3.aa)11.aaa)  | All goods of this subheading except lemon juice   | 2.8%                                   |
| 20.07 B.II.a)3.aa)11.bbb)  | All goods of this subheading except lemon juice   | 3.6%                                   |
| 20.07 B.II.a)3.bb)11.      | All goods of this subheading except lemon juice   | 3%                                     |

## PART II

| (1)<br>Tariff Heading                   | (2)<br>Rate of Import<br>Duty (if any) | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)                                      |
|---|--|-----------------------|---|
| 01.01 A.II.                             | 0.4%                                   | 05.07 A.II.a)1.       | 3%  |
| 01.01 A.III.                            | 2.1%                                   | 05.07 A.II.a)2.       | —   |
| 01.01 C.                                | 2%                                     | 05.07 B.I.            | —   |
|   |  | 05.07 B.II.b)         | —   |
| 01.06 B.                                | 4%                                     | 05.13 B.              | —   |
| 02.01 A.IV.b)                           | 4%                                     | 07.01 E.              | 7.8%  |
| 02.04 A.I.                              | 2.2%                                   | 07.01 P.II.a)2.       | 6.4%  |
| 02.04 A.II.                             | 1.3%                                   | 07.01 S.              | 6%  |
| 02.04 A.III.                            | 4%                                     |                       |   |
| 02.04 B.I.                              | 2%                                     | 07.03 A.I.            | 2.4%  |
| 02.04 B.II.                             | 0.6%                                   | 07.03 B.              | 0.9%  |
| 02.04 B.III.                            | 4%                                     |                       |   |
| 02.04 C.I.                              | 4%                                     | 07.05 A.I.a)          | 4% or £0-2952 per<br>100 kg, wig.   |
| 02.04 C.II.a)                           | 1.6%                                   | 07.05 A.I.b)1.        | 2%  |
| 02.04 C.II.b)                           | 4%                                     | 07.05 A.I.b)2.        | 4%  |
|   |  | 07.05 A.I.c)          | 1.6%  |
| 03.01 B.I.c)2.                          | 8.8%                                   | 07.05 A.I.d)          | 2%  |
| 03.01 B.I.d)                            | 10.6%                                  | 07.05 A.II.           | 2%  |
| 03.01 B.I.e)                            | 5.2%                                   | 07.05 A.III.          | 2%  |
| 03.01 B.I.f)                            | 5.2%                                   | 07.05 B.I.a)          | 6%  |
| 03.01 B.I.g)                            | 5.2%                                   | 07.05 B.I.b)          | 4% or £0-2952 per<br>100 kg, wig.   |
| 03.01 B.I.h)                            | 9%                                     |                       |   |
| 03.01 B.I.i)                            | 9%                                     | 07.05 B.I.c)1.        | 2%  |
| 03.01 B.I.k)                            | 9%                                     | 07.05 B.I.c)2.        | 4%  |
| 03.01 B.I.l)                            | 9%                                     | 07.05 B.I.d)          | 1.6%  |
| 03.01 B.I.m)2.                          | 10%                                    | 07.05 B.I.e)          | 2%  |
| 03.01 B.I.n)                            | 9%                                     | 07.05 B.II.           | 2%  |
| 03.01 B.I.o)                            | 9%                                     | 07.05 B.III.          | 2%  |
| 03.01 B.I.p)                            | 9%                                     |                       |   |
| 03.01 B.II.a)1.                         | 2.1%                                   | 08.01 A.              | 1.4%  |
| 03.01 B.II.a)2.                         | 4%                                     | 08.01 D.              | 4%  |
| 03.01 B.II.b)1. to<br>b) 6. (inclusive) | 4%                                     | 08.01 E.I.            | 0.6%  |
| 03.01 B.II.b)7.aa)                      | 1.8%                                   | 08.01 H.              | 2%  |
| 03.01 B.II.b)7.bb)                      | 4%                                     |                       |   |
|   |  | 08.02 A.I.a)          | Wig. of (a) 2% plus<br>£0-0825 per 100 kg<br>or (b) £0-2065 per<br>100 kg   |
| 03.02 A.I.c)1.                          | 2.4%                                   |                       |   |
| 03.02 A.I.c)2.                          | 4%                                     | 08.02 A.I.b)          | Wig. of (a) 0.9%<br>plus £0-0825 per<br>100 kg or (b)<br>£0-2065 per 100 kg |
| 03.03 A.I.a)                            | 6%                                     |                       |   |
| 03.03 A.I.b)                            | 18%                                    | 08.02 A.I.c)          | Wig. of (a) 0.6%<br>plus £0-0825 per<br>100 kg or (b)<br>£0-2065 per 100 kg |
| 03.03 A.II.b)1.aa)                      | 6%                                     |                       |   |
| 03.03 A.II.b)2.aa)                      | 6%                                     | 08.02 A.I.d)1.        | Wig. of (a) 3.2%<br>plus £0-0825 per<br>100 kg or (b)<br>£0-2065 per 100 kg |
| 03.03 A.II.b)2.bb)                      | 18%                                    |                       |   |
| 03.03 B.I.b)1.aa)11.                    | 4.3%                                   | 08.02 A.I.d)2.        | 5%  |
| 03.03 B.I.b)1.aa)22.                    | 7.2%                                   | 08.02 A.II.a)1.       | Wig. of (a) 1.2%<br>plus £0-0412 per<br>100 kg or (b)<br>£0-2065 per 100 kg |
| 03.03 B.I.b)1.bb)11.                    | 4.3%                                   |                       |   |
| 03.03 B.I.b)1.bb)22.                    | 12%                                    |                       |   |
| 03.03 B.I.b)2.                          | 12%                                    |                       |   |
| 03.03 B.II.a)                           | 6%                                     |                       |   |
| 03.03 B.II.b)                           | 12%                                    |                       |   |
| 03.03 B.IV.a)                           | 4%                                     |                       |   |
| 03.03 B.IV.b)1.                         | 4%                                     |                       |   |
| 03.03 B.IV.b)2.aa)                      | 12%                                    |                       |   |
| 03.03 B.IV.b)2.bb)                      | 4%                                     |                       |   |
| 05.03 B.I.                              | —                                      |                       |   |

| (1)<br>Tariff Heading              | (2)<br>Rate of Import<br>Duty (if any)  | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  |
|------------------------------------|---|-----------------------|---|
| 08.02 A.II.b)1.aa)                 | Wig. of (a) 1.6%<br>plus £0.0412 per<br>100 kg or (b)<br>£0.2065 per 100 kg       | 09.10 A.I.b)          | Wig. of (a) 0.8%<br>plus £0.1653 per<br>100 kg or (b)<br>£1.6534 per<br>100 kg  |
| 08.02 A.II.b)1.bb)<br>08.02 B.I.a) | 4%<br>Wig. of (a) 3.2%<br>plus £0.0825 per<br>100 kg or (b)<br>£0.2065 per 100 kg | 09.10 A.II.a)         | Wig. of (a) 1%<br>plus £0.1653 per<br>100 kg or (b)<br>£1.6534 per<br>100 kg  |
| 08.02 B.I.b)                       | 5%  | 09.10 A.II.b)         | 4%  |
| 08.02 B.II.                        | 8%  | 09.10 B.I.            | Wig. of (a) 0.8%<br>plus £0.1653 per<br>100 kg or (b)<br>£1.6534 per<br>100 kg  |
| 08.02 C.I.                         | 4.8%  |                       |   |
| 08.02 C.II.                        | 6%  |                       |   |
| 08.03 A.                           | Wig. of (a) 1.6%<br>plus £0.1062 per<br>100 kg or (b)<br>£0.1770 per 100 kg       | 09.10 B.II.           | 4%  |
|                                    |   | 09.10 C.I.a)          | 4.8%  |
|                                    |   | 09.10 C.I.b)          | 8%  |
| 08.04 B.I.a)                       | Wil. of (a) 2.4%<br>plus £0.0787 per<br>100 kg or (b)<br>£0.1968 per 100 kg       | 09.10 C.II.           | 9.5%  |
|                                    |   | 09.10 F.I.            | 4%  |
|                                    |   | 09.10 F.II.b)         | 4%  |
| 08.04 B.I.b)                       | Wil. of (a) 2.4%<br>plus £0.1574 per<br>100 kg or (b)<br>£0.3936 per 100 kg       | 11.03                 | 6%  |
|                                    |   | 11.04 A.              | 8.5%  |
|                                    |   | 11.04 B.              | 6.5%  |
| 08.05 B.                           | 6%  | 11.08 B.              | 11%   |
| 08.05 E.                           | 0.6%  |                       |   |
| 08.06 C.                           | 6%  | 12.03 A.              | 6.5%  |
|                                    |   | 12.03 C.              | 4%  |
| 08.07 D.II.b)                      | 4%  | 12.03 D.              | 4.4%  |
|                                    |   | 12.03 E.              | 5%  |
| 08.11 B.II.                        | 1.2%  | 12.07 A.I.            | 0.9%  |
| 08.11 E.IV.b)                      | 0.8%  | 12.07 A.II.           | 4%  |
|                                    |   | 12.07 B.I.            | 0.2%  |
| 08.12 A.I.                         | 6%  | 12.07 C.I.            | 0.3%  |
| 08.12 A.II.                        | Wig. of (a) 1.1%<br>plus £0.1888 per<br>100 kg or (b)<br>£0.4723 per 100 kg       | 12.07 C.II.           | 4%  |
|                                    |   | 12.08 A.              | 4%  |
| 08.12 D.                           | 1.6%  | 12.08 B.I.            | 0.2%  |
| 08.12 F.I.a)                       | 1.6%  | 12.08 B.II.           | 4%  |
| 08.12 F.I.b)                       | 6%  | 12.08 C.I.            | 0.4%  |
| 08.12 G.I.                         | 1.2%  | 12.08 C.II.           | 4%  |
| 08.12 G.II.                        | 6%  | 12.10 A.              | 4%  |
|                                    |   | 13.02 A.I.            | —   |
| 09.02 A.                           | 1.5%  | 13.03 A.IV.           | —   |
|                                    |   | 13.03 A.VI.           | —   |
| 09.04 A.I.b)1.                     | 0.6%  |                       | £2.3619 for every<br>50 kg of hops<br>which in the<br>opinion of the<br>Commissioners of<br>Customs and<br>Excise has been<br>used in the manu-<br>facture of the<br>extract or 1/3rd<br>such rate<br>plus 4%, wil. |
| 09.04 A.I.b)2.                     | 4%  |                       |   |
| 09.04 A.II.c)                      | 4%  |                       |   |
| 09.04 B.                           | 4%  |                       |   |
| 09.09 A.I.                         | 0.6%  |                       |   |
| 09.09 A.II.                        | 2.7%  |                       |   |
| 09.09 A.III.b)2.                   | 0.6%  |                       |   |
| 09.09 B.I.                         | 3.1%  |                       |   |
| 09.09 B.III.                       | 1.2%  |                       |   |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  |
|-----------------------|--|-----------------------|---|
| 13.03 A.VIII.a)1.     | —  | 18.06 B.II.           | Wil. of (a) 10.6%<br>plus £0.0787 per<br>100 kg or (b) 5%<br>plus £0.3936 per<br>100 kg |
| 13.03 B.I.a)          | 11.7%  |                       |   |
| 13.03 B.I.b)          | 6%   | 18.06 C.              | Wil. of (a) 9.6%<br>plus £0.0787 per<br>100 kg or (b)<br>£0.3936 per 100 kg             |
| 13.03 B.II.a)         | 10%  |                       |   |
| 13.03 B.II.b)         | 6%   | 18.06 D.I.a)          | Wil. of (a) 6% plus<br>£0.0787 per 100 kg<br>or (b) £0.3936 per<br>100 kg               |
| 15.05                 | 3%   | 18.06 D.I.b)          | Wil. of (a) 15.2%<br>plus £0.0787 per<br>100 kg or (b)<br>£0.3936 per 100 kg            |
| 15.08 A.              | —  | 18.06 D.II.a)1.       | Wil. of (a) 6% plus<br>£0.0787 per 100 kg<br>or (b) £0.3936 per<br>100 kg               |
| 15.08 B.              | 7.5%   |                       |   |
| 15.08 C.              | 9%   | 18.06 D.II.a)2.       | Wil. of (a) 15.2%<br>plus £0.0787 per<br>100 kg or (b)<br>£0.3936 per 100 kg            |
| 15.08 D.              | 6%   | 18.06 D.II.b)1.       | Wil. of (a) 9.6%<br>plus £0.0787 per<br>100 kg or (b)<br>£0.3936 per 100 kg             |
| 15.09                 | 3%   |                       |   |
| 15.10 A.              | 6%   | 18.06 D.II.b)2.aa)    | Wil. of (a) 15.2%<br>plus £0.1181 per<br>100 kg or (b)<br>£0.5905 per 100 kg            |
| 15.10 B.              | 6%   | 18.06 D.II.b)2.bb)    | Wil. of (a) 15.2%<br>plus £0.0787 per<br>100 kg or (b)<br>£0.3936 per 100 kg            |
| 15.10 D.I.a)          | 6%   | 18.06 D.II.c)1.       | Wil. of (a) 9.6%<br>plus £0.0787 per<br>100 kg or (b)<br>£0.3936 per 100 kg             |
| 15.10 D.II.           | 6%   | 18.06 D.II.c)2.       | Wil. of (a) 15.2%<br>plus £0.0787 per<br>100 kg or (b)<br>£0.3936 per 100 kg            |
| 15.11 B.              | 3%   |                       |   |
| 15.14                 | 3%   | 19.02                 | 10%   |
| 15.15 B.              | 3%   | 19.03                 | 10%   |
| 15.16 B.I.            | —  | 19.04                 | —   |
| 15.16 B.II.           | 3%   | 19.07 C.              | 10%   |
| 16.04 D.              | 11.4%  | 19.07 D.              | 10%   |
| 16.04 F.I.            | 10.9%  | 19.08                 | 10%   |
| 16.04 F.II.           | 10.2%  | 20.01 B.I.            | 10%   |
| 16.04 F.III.          | 11.4%  | 20.02 B.              | 9%  |
| 17.04 A.              | Wil. of (a) 6% plus<br>£0.2802 per 100 kg<br>or (b) 18.8% plus<br>£0.0934 per 100 kg     | 20.02 C.I.            | 7.1%  |
| 17.04 C.              | Wil. of (a) 12.4%<br>plus £0.0934 per<br>100 kg or (b) 10%<br>plus £0.4674 per<br>100 kg | 20.02 C.II.b)         | 10%   |
| 17.04 D.              | Wil. of (a) 12.4%<br>plus £0.0934 per<br>100 kg or (b) 10%<br>plus £0.4674 per<br>100 kg | 20.02 D.              | 11.8%   |
| 18.03                 | —  | 20.02 F.I.a)          | 9%  |
| 18.04                 | —  | 20.02 F.I.b)          | 8%  |
| 18.05                 | —  |                       |   |
| 18.06 A.              | Wil. of (a) 8% plus<br>£0.0984 per 100 kg<br>or (b) £0.4921 per<br>100 kg                |                       |   |
| 18.06 B.I.            | Wil. of (a) 11.6%<br>plus £0.0787 per<br>100 kg or (b) 10%<br>plus £0.3936 per<br>100 kg |                       |   |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   |
|-----------------------|---|-----------------------|--|
| 20.02 F.II.           | 7.5%  | 20.07 A.III.b)        | 16.8%  |
| 20.02 H.I.a)          | 10.3%   | 1.aa)22.              |  |
| 20.02 H.I.b)          | 15%   | 20.07 A.III.b)        | 15%  |
| 20.02 H.I.d)          | 10.3%   | 2.aa)22.aaa)          |  |
| 20.02 H.II.a)         | 10.3%   | 20.07 A.III.b)        | 16.8%  |
|                       |   | 2.aa)22.bbb)          |  |
| 20.06 B.II.a)3.aa)    | 1.6%  | 20.07 B.II.a)1.aa)    | 2.2%   |
| 20.06 B.II.a)8.dd)11. | 1.7%  | 20.07 B.II.a)1.bb)    | 3%   |
| 20.06 B.II.a)8.gg)11. | 1.7%  | 20.07 B.II.a)2.aa)    | 1.8%   |
| 20.06 B.II.a)9.aa)11. | Wil. of (a) £0.2952<br>per 100 kg or<br>(b) 12.6% plus<br>£0.1180 per<br>100 kg | 20.07 B.II.a)2.bb)    | 3%   |
|                       |   | 20.07 B.II.a)         | 9%   |
|                       |   | 3.aa)22.aaa)          |  |
| 20.06 B.II.a)9.aa)    | —   | 20.07 B.II.a)         | 10.8%  |
| 22.aaa)               |   | 3.aa)22.bbb)          |  |
| 20.06 B.II.a)9.aa)    | Wil. of (a) £0.2952<br>per 100 kg or<br>(b) 12.6% plus<br>£0.1180 per 100 kg    | 20.07 B.II.a)3.bb)22. | 9%   |
| 22.bbb)               |   | 20.07 B.II.b)1.aa)    | 3%   |
|                       |   | 20.07 B.II.b)1.bb)11. | 2.2%   |
| 20.06 B.II.a)9.aa)33. | 15%   | 20.07 B.II.b)1.bb)22. | 3%   |
| 20.06 B.II.a)9.bb)11. | Wil. of (a) £0.2952<br>per 100 kg or<br>(b) 13.2% plus<br>£0.1180 per<br>100 kg | 20.07 B.II.b)2.aa)    | 3%   |
|                       |   | 20.07 B.II.b)2.bb)11. | 1.8%   |
|                       |   | 20.07 B.II.b)2.bb)22. | 3%   |
| 20.06 B.II.a)9.bb)22. | 15%   | 21.01 A.I.            | Wil. of (a) £0.8266<br>per 100 kg or (b)<br>14.4% plus<br>£0.2755 per 100 kg   |
| 20.06 B.II.b)3.aa)    | 1.7%  | 21.01 B.I.            | Wil. of (a) £2.3620<br>per 100 kg on the<br>total dry weight of<br>the goods or (b)<br>17.6% plus<br>£0.7873 per 100 kg<br>on the total dry<br>weight of the goods |
| 20.06 B.II.b)8.dd)11. | 1.9%  |                       | 10%  |
| 20.06 B.II.b)8.gg)11. | 1.9%  | 21.01 B.II.           |  |
| 20.06 B.II.b)9.aa)11. | Wil. of (a) £0.2952<br>per 100 kg or<br>(b) 13.2% plus<br>£0.1180 per<br>100 kg | 21.02 A.              | Wil. of (a) £2.3620<br>per 100 kg on the<br>total dry weight of<br>the goods or (b)<br>14.4% plus<br>£0.7873 per 100 kg<br>on the total dry<br>weight of the goods |
|                       |   |                       | 6%   |
| 20.06 B.II.b)9.aa)    | —   | 21.02 B.              |  |
| 22.aaa)               |   | 21.03 A.I.            | 6%   |
| 20.06 B.II.b)9.aa)    | Wil. of (a) £0.2952<br>per 100 kg or<br>(b) 13.2% plus<br>£0.1180 per<br>100 kg | 21.03 B.              | 6%   |
| 22.bbb)               |   | 21.04 B.              | 6%   |
|                       |   | 21.05 A.I.            | 4.5%   |
| 20.06 B.II.b)9.aa)33. | 15%   | 21.05 A.II.           | 6%   |
| 20.06 B.II.b)9.bb)11. | Wil. of (a) £0.2952<br>per 100 kg or<br>(b) 14.4% plus<br>£0.1180 per<br>100 kg | 21.05 B.              | 6%   |
|                       |   | 21.06 A.I.            | Wil. of (a) £0.2361<br>per 100 kg or (b)<br>13.6% plus<br>£0.0787 per 100 kg   |
| 20.06 B.II.b)9.bb)22. | 15%   |                       | Wil. of (a) 12%<br>plus £0.0787 per<br>100 kg or (b)<br>£0.3936 per 100 kg   |
| 20.06 B.II.c)1.dd)    | 1.8%  | 21.06 A.II            |  |
| 55.aaa)               |   |                       |  |
| 20.06 B.II.c)1.dd)    | 1.8%  |                       |  |
| 88.aaa)               |   |                       |  |
| 20.06 B.II.c)1.dd)    | 5.5%  |                       |  |
| 88.bbb)               |   |                       |  |
| 20.06 B.II.c)2.bb)    | 1.8%  |                       |  |
| 66.aaa)               |   |                       |  |
| 20.06 B.II.c)2.bb)    | 1.8%  |                       |  |
| 99.aaa)               |   |                       |  |
| 20.07 A.III.a)        | 15%   |                       |  |
| 1.bb)11.              |   |                       |  |
| 20.07 A.III.a)        | 16.8%   |                       |  |
| 1.bb)22.              |   |                       |  |



| (1)<br>Tariff Heading            | (2)<br>Rate of Import<br>Duty (if any)  | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  |
|----------------------------------|---|-----------------------|---|
| 21.06 A.III                      | Wil. of (a) £0.2361 per 100 kg or (b) 18.4% plus £0.0787 per 100 kg                           | 22.05 B.II.           | Wil. of (a) £0.5000 per liquid gal or (b) £0.1000 per liquid gal plus 1.4547UA per liquid gal |
| 21.06 B.I.                       | Wil. of (a) £0.2361 per 100 kg or (b) 10.4% plus £0.0787 per 100 kg                           | 22.05 C.I.a)          | Wil. of £0.2500 per liquid gal or 0.5455UA per liquid gal                                     |
| 21.06 B.II.                      | Wil. of (a) £0.2361 per 100 kg or (b) 6.4% plus £0.0787 per 100 kg                            | 22.05 C.I.b)1.        | Wil. of (a) £0.1250 per liquid gal or (b) £0.0250 per liquid gal plus 0.3273UA per liquid gal |
| 21.06 C.                         | 6%  | 22.05 C.I.b)2.        | Wil. of (a) £0.2500 per liquid gal or (b) £0.0500 per liquid gal plus 0.3273UA per liquid gal |
| 21.07 A.I.                       | 5%  | 22.05 C.II.a)         | Wil. of (a) £0.2500 per liquid gal or (b) £0.0500 per liquid gal plus 0.5091UA per liquid gal |
| 21.07 A.II.                      | 10%   | 22.05 C.II.b)1.       | Wil. of (a) £0.1250 per liquid gal or (b) £0.0250 per liquid gal plus 0.40UA per liquid gal   |
| 21.07 A.III.                     | 10%   | 22.05 C.II.b)2.       | Wil. of £0.2500 per liquid gal or 0.50UA per liquid gal                                       |
| 21.07 B.I.                       | 10%   | 22.05 C.III.a)2.      | Wil. of (a) £0.6250 per liquid gal or (b) £0.1250 per liquid gal plus 0.6182UA per liquid gal |
| 21.07 B.II.a)                    | 6.4%  | 22.05 C.III.b)3.aa)   | Wil. of (a) £0.5000 per liquid gal or (b) £0.1000 per liquid gal plus 0.5091UA per liquid gal |
| 21.07 B.II.b)                    | 10%   | 22.05 C.III.b)3.bb)   | Wil. of (a) £0.6250 per liquid gal or (b) £0.1250 per liquid gal plus 0.5091UA per liquid gal |
| 21.07 C.                         | 10%   | 22.05 C.IV.a)2.       | Wil. of (a) £0.6250 per liquid gal or (b) £0.1250 per liquid gal plus 0.6909UA per liquid gal |
| 21.07 D.                         | 10%   |                       |   |
| 21.07 E.                         | 10%   |                       |   |
| 21.07 F.I.a)1.aa)                | 6%  |                       |   |
| 21.07 F.I.a)1.bb)                | 6%  |                       |   |
| 21.07 F.I.a)1.cc)11.             | 4.8%  |                       |   |
| 21.07 F.I.a)1.cc)22.             | 6%  |                       |   |
| 21.07 F.I.a)2.                   | 9%  |                       |   |
| 21.07 F.I.b) to I.f) (inclusive) | 9%  |                       |   |
| 21.07 F.II. to IX. (inclusive)   | 9%  |                       |   |
| 22.01 A.                         | 3%  |                       |   |
| 22.02 A.                         | 6%  |                       |   |
| 22.03 A.                         | —   |                       |   |
| 22.03 B.                         | Wil. of (a) £1.0000 per 36 gal or (b) £0.2000 per 36 gal plus 19.2%                           |                       |   |
| 22.05 A.I.                       | Wil. of (a) £0.1000 per liquid gal or (b) £0.0200 per liquid gal plus 1.4547UA per liquid gal |                       |   |
| 22.05 A.II.                      | Wil. cf (a) £0.5000 per liquid gal or (b) £0.1000 per liquid gal plus 1.4547UA per liquid gal |                       |   |
| 22.05 B.I.                       | Wil. of (a) £0.1000 per liquid gal or (b) £0.0200 per liquid gal plus 1.4547UA per liquid gal |                       |   |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  |
|-----------------------|---|-----------------------|---|
| 22.05 C.IV.b)3.aa)    | Wil. of (a) £0-5000 per liquid gal or (b) £0-1000 per liquid gal plus 0-6909UA per liquid gal   | 22.06 C.I.a)          | Wil. of (a) £0-6250 per liquid gal or (b) £0-1250 per liquid gal plus 0-3636UA per liquid gal plus 0-0581UA per degree per liquid gal       |
| 22.05 C.IV.b)3.bb)    | Wil. of (a) £0-6250 per liquid gal or (b) £0-1250 per liquid gal plus 0-6909UA per liquid gal   | 22.06 C.I.b)          | Wil. of (a) £0-5000 per liquid gal or (b) £0-1000 per liquid gal plus 0-0581UA per degree per liquid gal plus 0-3636UA per liquid gal       |
| 22.05 C.V.a)          | Wil. of (a) £0-6250 per liquid gal or (b) £0-1250 per liquid gal plus 0-0581UA per degree per liquid gal plus 0-3636UA per liquid gal | 22.06 C.II.a)1.       | Wil. of (a) £0-5000 per liquid gal or (b) £0-1000 per liquid gal plus 0-0581UA per degree per liquid gal                                    |
| 22.05 C.V.b)1.        | Wil. of (a) £0-5000 per liquid gal or (b) £0-1000 per liquid gal plus 0-0581UA per degree per liquid gal                              | 22.06 C.II.a)2.       | Wil. of (a) £0-6250 per liquid gal or (b) £0-1250 per liquid gal plus 0-0581UA per degree per liquid gal                                    |
| 22.05 C.V.b)2.        | Wil. of (a) £0-6250 per liquid gal or (b) £0-1250 per liquid gal plus 0-0581UA per degree per liquid gal                              | 22.06 C.II.b)         | Wil. of (a) £0-5000 per liquid gal or (b) £0-1000 per liquid gal plus 0-0581UA per degree per liquid gal                                    |
| 22.06 A.I.a)1.        | Wil. of (a) £0-2500 per liquid gal or (b) £0-0500 per liquid gal plus 0-6182UA per liquid gal   | 22.07 A.I.            | Wil. of (a) £0-1250 per liquid gal or (b) £0-0250 per liquid gal plus wig. of 0-3273UA per liquid gal or 0-0581UA per degree per liquid gal |
| 22.06 A.I.a)2.        | Wil. of (a) £0-1000 per liquid gal or (b) £0-0200 per liquid gal plus 0-6182UA per liquid gal   | 22.07 A.II.           | Wil. of (a) £0-2500 per liquid gal or (b) £0-0500 per liquid gal plus wig. of 0-3273UA per liquid gal or 0-0581UA per degree per liquid gal |
| 22.06 A.II.a)1.aa)    | Wil. of (a) £0-1250 per liquid gal or (b) £0-0250 per liquid gal plus 0-5091UA per liquid gal   | 22.07 B.I.a)          | Wil. of (a) £0-1000 per liquid gal or (b) £0-0200 per liquid gal plus 1-0910UA per liquid gal   |
| 22.06 A.II.a)1.bb)    | Wil. of (a) £0-2500 per liquid gal or (b) £0-0500 per liquid gal plus 0-5091UA per liquid gal   |                       |   |
| 22.06 A.II.a)2.       | Wil. of (a) £0-1000 per liquid gal or (b) £0-0200 per liquid gal plus 0-5091UA per liquid gal   |                       |   |

| (1)<br>Tariff Heading     | (2)<br>Rate of Import<br>Duty (if any)  | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   |
|---------------------------|---|-----------------------|--|
| 22.07 B.I.b)              | Wil. of £0-5000 per liquid gal or (b) £0-1000 per liquid gal plus 1-0910UA per liquid gal                               | 22.09 C.I.a)2.        | Wil. of (a) £0-0625 per proof gal or (b) £0-0250 per proof gal plus 2-0740UA per proof gal plus 0-1818UA per liquid gal  |
| 22.07 B.II.a)1.bb)        | Wil. of (a) £1-0000 per 36 gal or (b) £0-2000 per 36 gal plus 15-7108UA per 36 gal                                      | 22.09 C.I.b)1.        | Wil. of (a) £0-1250 per proof gal or (b) £0-0250 per proof gal plus 2-0740UA per proof gal                               |
| 22.07 B.II.b)1.bb)        | Wil. of (a) £1-0000 per 36 gal or (b) £0-2000 per 36 gal plus 11-7831UA per 36 gal                                      | 22.09 C.I.b)2.        | Wil. of (a) £0-0625 per proof gal or (b) £0-0250 per proof gal plus 2-0740UA per proof gal                               |
| 22.07 B.II.b)2.<br>aa)11. | Wil. of (a) £0-1250 per liquid gal or (b) £0-0250 per liquid gal plus 0-3273UA per liquid gal                           | 22.09 C.II.a)         | Wil. of (a) £0-0625 per proof gal or (b) £0-0250 per proof gal plus 2-0740UA per proof gal plus 0-1818UA per liquid gal  |
| 22.08 A.                  | Wil. of (a) £0-1250 per proof gal or (b) £0-0250 per proof gal plus 0-5818UA per liquid gal                             | 22.09 C.II.b)         | Wil. of (a) £0-0625 per proof gal or (b) £0-0250 per proof gal plus 2-0740UA per proof gal                               |
| 22.08 B.                  | Wil. of (a) £0-1250 per proof gal or (b) £0-0250 per proof gal plus 1-0910UA per liquid gal                             | 22.09 C.III.a)1.      | Wil. of (a) £0-0625 per proof gal or (b) £0-0250 per proof gal plus 1-4518UA per proof gal plus 0-1818UA per liquid gal  |
| 22.09 A.I.                | Wil. of (a) £0-0625 per proof gal or (b) £0-0250 per proof gal plus 3-3184UA per proof gal plus 0-3686UA per liquid gal | 22.09 C.III.a)2.      | Wil. of (a) £0-0625 per proof gal or (b) £0-0250 per proof gal plus 1-4518UA per proof gal                               |
| 22.09 A.II.               | Wil. of (a) £0-0625 per proof gal or (b) £0-0250 per proof gal plus 3-3184UA per proof gal                              | 22.09 C.III.b)1.      | Wil. of (a) £0-0625 per proof gal or (b) £0-0250 per proof gal plus 1-6592UA per proof gal plus 0-1818 UA per liquid gal |
| 22.09 B.II.               | Wil. of (a) 3% or (b) 1% plus 3-3184UA per proof gal  | 22.09 C.III.b)2.      | Wil. of (a) £0-0625 per proof gal or (b) £0-0250 per proof gal plus 1-6592UA per proof gal                               |
| 22.09 C.I.a)1.            | Wil. of (a) £0-1250 per proof gal or (b) £0-0250 per proof gal plus 2-0740UA per proof gal plus 0-1818UA per liquid gal |                       |  |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   | (1)<br>Tariff Heading  | (2)<br>Rate of Import<br>Duty (if any)                        |
|-----------------------|--|--|---|
| 22.09 C.IV.a)         | Wil. of (a) £0.0625<br>per proof gal or<br>(b) £0.0250 per<br>proof gal plus<br>2.6962UA per<br>proof gal plus<br>0.1818UA per<br>liquid gal | 27.07 A.I.a)<br>27.07 A.I.b)<br>27.07 A.II.a)<br>27.07 B.I.<br>27.07 C.<br>27.07 G.II.a)<br>27.07 G.II.b)  | —<br>3%<br>—<br>—<br>3%<br>—<br>3%                            |
| 22.09 C.IV.b)         | Wil. of (a) £0.0625<br>per proof gal or<br>(b) £0.0250 per<br>proof gal plus<br>2.6962UA per<br>proof gal                                    | 27.10 A.III.<br>27.10 B.III.a)<br>27.10 B.III.b)1.<br>27.10 B.III.b)2.aa)<br>27.10 B.III.b)2.bb)<br>27.10 C.I.c)1.<br>27.10 C.II.c)1.<br>27.10 C.III.c)1.<br>27.10 C.III.c)2.aa)<br>27.10 C.III.d)1.<br>27.10 C.III.d)2.aa)<br>27.10 C.III.d)2.bb) | —<br>—<br>—<br>3%<br>5%<br>—<br>—<br>—<br>3%<br>—<br>3%<br>5% |
| 22.09 C.V.a)          | Wil. of (a) £0.0625<br>per proof gal or<br>(b) £0.0250 per<br>proof gal plus<br>3.3184UA per<br>proof gal plus<br>0.3636UA per<br>liquid gal | 27.11 A.I.<br>27.12 A.III.a)<br>27.12 B.I.<br>27.12 B.II.<br>27.13 A.I.a)<br>27.13 A.II.a)<br>27.13 A.II.b)<br>27.13 B.I.c)1.<br>27.13 B.II.a)<br>27.13 B.II.c)  | 8%<br>—<br>—<br>5%<br>—<br>—<br>—<br>3%<br>—<br>—<br>5%       |
| 22.09 C.V.b)          | Wil. of (a) £0.0625<br>per proof gal or<br>(b) £0.0250 per<br>proof gal plus<br>3.3184UA per<br>proof gal                                    | 27.14 C.II.a)<br>27.16 A.I.<br>27.16 A.II.<br>27.16 B.I.<br>28.01 A.<br>28.01 B.<br>28.01 C.<br>28.01 D.II.  | —<br>—<br>—<br>5%<br>—<br>4.8%<br>4.8%<br>—<br>—              |
| 23.02 B.              | 4.4%   | 28.02 A.<br>28.02 B.<br>28.04 A.<br>28.04 B.<br>28.04 C.I.<br>28.04 C.IV.<br>28.04 C.V.a)2.<br>28.04 C.V.b)  | —<br>—<br>4.8%<br>—<br>4.8%<br>4.8%<br>4.8%<br>—<br>4.8%      |
| 23.05 A.II.           | —  | 28.05 A.I.<br>28.05 A.II.<br>28.05 A.III.<br>28.05 B.<br>28.05 C.I.<br>28.05 D.I.  | —<br>—<br>—<br>4.8%<br>4.8%<br>—                              |
| 25.01 A.I.a)          | —  | 28.06  | 4.8%  |
| 25.01 A.I.b)          | Wil. of 3% or 1%<br>plus 0.80UA per t  |  | —   |
| 25.01 A.II.a)1.       | —  |  | —   |
| 25.01 A.II.a)2.       | Wil. of 3% or 1%<br>plus 2UA per t   |  | 3%  |
| 25.01 A.II.b)1.       | —  |  | —   |
| 25.01 A.II.b)2.       | Wil. of 3% or 1%<br>plus 6.40UA per t  |  | —   |
| 25.03 B.              | —  |  | —   |
| 25.09 A.II.           | 3%   |  | —   |
| 25.13 B.I.            | —  |  | —   |
| 25.15 B.II.           | 3%   |  | —   |
| 25.16 B.I.a)1.aa)     | —  |  | —   |
| 25.16 B.I.b)          | 3%   |  | —   |
| 25.16 B.II.a)         | 3%   |  | —   |
| 25.18 B.I.            | —  |  | —   |
| 25.22                 | 3%   |  | —   |
| 25.23                 | 3%   |  | —   |
| 25.27 B.              | —  |  | —   |
| 27.04 A.I.            | —  |  | —   |
| 27.04 C.              | —  |  | —   |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   |
|-----------------------|--|-----------------------|--|
| 28.07                 | 4·8%                                   | 28.28 M.I.            | Wil. of (a) 15% or<br>£23·6208 per t,<br>wig. or (b) 8·9%<br>plus wig. of 5%<br>or £7·8736 per t |
| 28.09 A.              | 7·2%                                   |                       |  |
| 28.09 B.              | 4·8%                                   |                       |  |
| 28.10 A.              | 13·8%                                  | 28.28 M.II.           | 4·8%   |
| 28.10 B.I.            | 4·8%                                   | 28.28 M.III.          | 10·5%  |
| 28.10 B.II.           | 10·5%                                  |                       |  |
| 28.11 A.              | —                                      | 28.29 A.I.            | 10·5%  |
|                       |  | 28.29 A.II.a)         | 4·8%   |
|                       |  | 28.29 B.I.            | 10·5%  |
| 28.13 A.              | 4·8%                                   | 28.29 B.III.          | —  |
| 28.13 B.              | 4·8%                                   | 28.29 B.IV.a)         | 4·8%   |
| 28.13 C.I.            | 4·8%                                   |                       |  |
| 28.13 D.              | 4·8%                                   | 28.30 A.I.a)          | 9·6%   |
| 28.13 E.              | 4·8%                                   | 28.30 A.I.b)2.        | 4·8%   |
| 28.13 F.I.            | 4·8%                                   | 28.30 A.II.           | 4·8%   |
|                       |  | 28.30 A.III.b)        | —  |
| 28.14 A.I.a)          | 4·8%                                   | 28.30 A.VI.           | 4·8%   |
| 28.14 A.II.a)         | 4·8%                                   | 28.30 A.VII.a)        | 4·8%   |
| 28.14 B.I.            | 4·8%                                   | 28.30 B.II.a)         | 4·8%   |
| 28.15 A.I.            | 4·8%                                   | 28.31                 | 4·8%   |
| 28.15 C.I.            | 4·8%                                   |                       |  |
| 28.16                 | 9·6%                                   | 28.32 A.I.a)          | 4·8%   |
|                       |  | 28.32 A.I.b)          | 3·9%   |
| 28.17 A.              | 6%                                     | 28.32 A.II.           | 4·8%   |
| 28.17 B.              | 4·8%                                   | 28.32 A.III.          | 10·5%  |
| 28.17 C.II.           | 4·8%                                   | 28.32 B.II.           | —  |
|                       |  | 28.32 B.III.          | 4·8%   |
| 28.18 A.I.            | 4·8%                                   | 28.32 B.IV.a)         | 4·8%   |
| 28.18 B.I.            | 4·8%                                   | 28.32 B.IV.b)         | 10·5%  |
| 28.18 C.I.            | 4·8%                                   |                       |  |
| 28.19 A.              | 7·2%                                   | 28.33 A.              | —  |
| 28.19 B.              | 13·8%                                  | 28.33 B.              | 4·8%   |
|                       |  | 28.33 C.              | 13·8%  |
| 28.20 A.I.            | 5·4%                                   | 28.34 A.              | —  |
| 28.20 A.II.           | 7·5%                                   | 28.34 B.              | 4·8%   |
| 28.20 B.              | 5·4%                                   | 28.34 C.              | 13·8%  |
|                       |  |                       |  |
| 28.21 A.              | 9·6%                                   | 28.35 A.I.a)          | 4·8%   |
| 28.21 B.              | 10·5%                                  | 28.35 A.I.b)1.        | 7·5%   |
|                       |  | 28.35 A.I.b)2.        | 4·8%   |
| 28.22                 | 4·8%                                   | 28.35 A.II.a)         | 4·8%   |
|                       |  | 28.35 A.II.b)         | 7·5%   |
| 28.23 A.              | 7·5%                                   | 28.35 A.III.a)        | 4·8%   |
| 28.23 B.              | 4·8%                                   | 28.35 A.III.b)        | 7·5%   |
|                       |  | 28.35 A.III.c)        | —  |
| 28.25                 | 7·2%                                   | 28.35 A.III.d)        | 10·5%  |
|                       |  | 28.35 B.              | 4·8%   |
| 28.26                 | 9·6%                                   | 28.36 A.              | 4·8%   |
|                       |  | 28.36 B.              | 13·8%  |
| 28.27 A.              | 10·5%                                  | 28.37 A.              | 4·8%   |
| 28.27 B.              | 7·5%                                   |                       |  |
| 28.27 C.              | 5·4%                                   | 28.38 A.I.a)          | 4·8%   |
|                       |  | 28.38 A.II.a)         | —  |
| 28.28 A.I.            | 4·8%                                   | 28.38 A.III.a)        | 9·6%   |
| 28.28 A.II.           | 10·5%                                  | 28.38 A.III.b)        | 4·8%   |
| 28.28 C.I.            | 4·8%                                   | 28.38 A.IV.a)         | 4·8%   |
| 28.28 C.II.           | 10·5%                                  | 28.38 A.IV.b)         | 3%   |
| 28.28 K.II.a)         | 4·8%                                   | 28.38 A.IV.c)         | 6%   |
| 28.28 K.II.b)         | 10·5%                                  | 28.38 A.VI.a)         | 4·8%   |
| 28.28 L.I.            | 4·8%                                   |                       |  |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) |
|-----------------------|--|-----------------------|--|
| 28.38 A.VII.a)        | 4.8%                                   | 28.47 E.I.            | 7.5%                                   |
| 28.38 A.VII.b)        | 7.5%                                   | 28.47 E.II.           | 4.8%                                   |
| 28.38 A.VIII.b)       | 4.8%                                   | 28.47 F.I.            | 4.8%                                   |
| 28.38 B.I.a)          | 3%                                     | 28.47 F.II.           | 7.5%                                   |
| 28.38 B.II.a)         | 3%                                     | 28.47 F.III.          | 8.1%                                   |
| 28.38 B.II.b)         | 13.8%                                  | 28.47 F.IV.           | 10.5%                                  |
| 28.38 B.III.a)        | 4.8%                                   |                       |  |
| 28.38 B.IV.a)         | 3%                                     | 28.48 A.I.            | 4.8%                                   |
|                       |  | 28.48 B.I.a)          | 4.8%                                   |
| 28.39 A.I.            | 6%                                     | 28.48 B.I.b)          | 7.5%                                   |
| 28.39 B.I.a)          | 9.6%                                   | 28.48 B.I.c)          | 10.5%                                  |
| 28.39 B.I.b)          | —                                      | 28.48 B.II.a)         | 4.8%                                   |
| 28.39 B.II.a)         | 4.8%                                   | 28.48 B.III.          | 4.8%                                   |
| 28.39 B.II.b)         | —                                      | 28.48 B.IV.a)         | 4.8%                                   |
| 28.39 B.V.            | 4.8%                                   | 28.48 B.IV.b)         | 10.5%                                  |
| 28.39 B.VI.a)         | —                                      |                       |  |
| 28.39 B.VI.b)         | 4.8%                                   | 28.49 A.              | 4.8%                                   |
|                       |  | 28.49 B.              | 4.8%                                   |
| 28.40 B.I.b)1.        | 5.4%                                   | 28.49 C.I.a)          | 4.8%                                   |
| 28.40 B.II.a)         | 6%                                     |                       |  |
| 28.40 B.II.b)         | 1.5%                                   | 28.53                 | 4.8%                                   |
|                       |  |                       |  |
| 28.41 A.I.            | 4.8%                                   | 28.54                 | 4.8%                                   |
| 28.41 B.I.            | 4.8%                                   |                       |  |
|                       |  | 28.55 A.              | 4.8%                                   |
| 28.42 A.II.           | 4.8%                                   | 28.55 B.I.            | 4.8%                                   |
| 28.42 A.III.          | 4.8%                                   | 28.55 B.II.           | 10.5%                                  |
| 28.42 A.VII.a)        | 4.8%                                   |                       |  |
| 28.42 A.VII.b)        | 9.6%                                   | 28.56 A.              | —                                      |
| 28.42 A.VII.c)        | 7.5%                                   | 28.56 B.              | 4.8%                                   |
| 28.42 A.VII.d)        | —                                      | 28.56 C.              | —                                      |
| 28.42 B.I.            | 4.8%                                   | 28.56 D.I.            | 10.5%                                  |
|                       |  | 28.56 D.III.          | 4.8%                                   |
| 28.43 A.I.            | 4.8%                                   | 28.56 E.              | 4.8%                                   |
| 28.43 B.I.            | 4.8%                                   |                       |  |
| 28.43 B.II.           | 9.6%                                   | 28.57 A.I.            | 4.8%                                   |
| 28.43 B.III.          | 13.8%                                  | 28.57 B.I.            | 4.8%                                   |
|                       |  | 28.57 B.II.           | —                                      |
| 28.44 C.I.            | 4.8%                                   | 28.57 C.I.            | 4.8%                                   |
| 28.44 C.II.           | 13.8%                                  | 28.57 D.I.            | —                                      |
|                       |  | 28.57 E.I.            | 4.8%                                   |
| 28.45 A.              | 4.8%                                   |                       |  |
| 28.45 B.I.            | 10.5%                                  | 28.58 B.I.            | 4.8%                                   |
| 28.45 B.II.           | 4.8%                                   | 28.58 B.II.           | —                                      |
|                       |  | 28.58 B.III.          | 9.6%                                   |
| 28.46 A.I.b)2.        | —                                      | 28.58 B.IV.           | 10.5%                                  |
| 28.46 A.I.b)3.        | 4.8%                                   |                       |  |
| 28.46 A.II.a)         | 4.8%                                   | 29.01 A.I.a)          | 4.8%                                   |
| 28.46 A.II.b)2.       | 8.7%                                   | 29.01 A.I.b)1.        | —                                      |
| 28.46 A.II.b)3.       | 4.8%                                   | 29.01 A.I.b)2.        | 13.8%                                  |
| 28.46 B.I.            | 4.8%                                   | 29.01 B.I.a)          | —                                      |
| 28.46 B.II.           | 4.8%                                   | 29.01 B.I.b)          | 13.8%                                  |
| 28.46 B.III.          | 13.8%                                  | 29.01 B.II.a)         | —                                      |
|                       |  | 29.01 C.I.a)          | —                                      |
| 28.47 A.I.            | 7.5%                                   | 29.01 C.II.a)         | —                                      |
| 28.47 A.II.           | 4.8%                                   | 29.01 D.I.a)          | —                                      |
| 28.47 A.III.          | 10.5%                                  | 29.01 D.II.a)         | 4.8%                                   |
| 28.47 B.I.a)          | 6%                                     | 29.01 D.II.b)         | —                                      |
| 28.47 B.I.b)          | 8.1%                                   | 29.01 D.III.          | —                                      |
| 28.47 B.I.c)          | 10.5%                                  | 29.01 D.V.            | 13.8%                                  |
| 28.47 B.II.a)         | 6%                                     | 29.01 D.VI.a)         | 4.8%                                   |
| 28.47 B.II.b)         | 10.5%                                  | 29.01 D.VI.b)1.       | —                                      |
| 28.47 C.I.            | 4.8%                                   |                       |  |
| 28.47 C.II.           | 10.5%                                  | 29.02                 | 13.8%                                  |
| 28.47 D.              | 10.5%                                  |                       |  |

| (1)<br>Tariff Heading  | (2)<br>Rate of Import<br>Duty (if any) | (1)<br>Tariff Heading  | (2)<br>Rate of Import<br>Duty (if any) |
|------------------------|--|------------------------|--|
| 29.03 A.               | 13.8%                                  | 29.14 A.II.b)          | 4.8%                                   |
| 29.03 B.II.            | 13.8%                                  | 4.bb) to dd)           |  |
| 29.03 C.II.            | 13.8%                                  | (inclusive)            |  |
| 29.04 A.I.a)           | 11.4%                                  | 29.14 A.II.b)4.ee)     | 13.8%                                  |
| 29.04 A.I.b)           | 4.8%                                   | 29.14 A.II.c)1.aa)     | 15%                                    |
| 29.04 A.II.            | 13.8%                                  | 29.14 A.II.c)1.bb)     | 13.8%                                  |
| 29.04 A.IV             | 13.8%                                  | 29.14 A.II.c)2.        | 13.8%                                  |
| 29.04 A.V.             | 13.8%                                  | 29.14 A.II.c)4. to V.  | 13.8%                                  |
| 29.04 B.II.            | 13.8%                                  | (inclusive)            |  |
| 29.04 C.I.             | 13.8%                                  | 29.14 A.VII.b)         | 13.8%                                  |
| 29.04 C.V.             | 13.8%                                  | 29.14 A.IX.b)          | 13.8%                                  |
| 29.05 A.I.             | 13.8%                                  | 29.14 A.X.b)2.         | 13.8%                                  |
| 29.05 A.II.a)          | —                                      | 29.14 A.XI.a)          | 4.8%                                   |
| 29.05 A.IV.            | 13.8%                                  | 29.14 A.XI.b)          | 13.8%                                  |
| 29.05 B.II.            | 13.8%                                  | 29.14 B.I.             | 13.8%                                  |
| 29.06 A.III. to B.III. | 13.8%                                  | 29.14 B.II.b)          | 13.8%                                  |
| (inclusive)            |  | 29.14 B.III.b)         | 13.8%                                  |
| 29.06 B.IV.            | 10.5%                                  | 29.14 B.IV.a)          | 10.5%                                  |
| 29.06 B.V.             | 13.8%                                  | 29.14 B.IV.b) to D.    | 13.8%                                  |
| 29.06 C.               | 13.8%                                  | (inclusive)            |  |
| 29.07 A.               | 13.8%                                  | 29.15 A.I.             | 13.8%                                  |
| 29.07 B.               | 13.8%                                  | 29.15 A.II.            | 13.8%                                  |
| 29.07 C.II.            | 13.8%                                  | 29.15 A.III.           | 13.8%                                  |
| 29.07 C.III.           | 13.8%                                  | 29.15 A.IV.b)          | 13.8%                                  |
| 29.07 D.               | 13.8%                                  | 29.15 C.I.             | 13.8%                                  |
| 29.08 A.I.a)1.         | 16.8%                                  | 29.15 C.III.           | 13.8%                                  |
| 29.08 A.I.a)2.         | 13.8%                                  | 29.16 A.I.             | 13.8%                                  |
| 29.08 A.I.b)           | 13.8%                                  | 29.16 A.II.            | 13.8%                                  |
| 29.08 A.II.            | 13.8%                                  | 29.16 A.III.a)         | —                                      |
| 29.08 A.III.b)         | 13.8%                                  | 29.16 A.III.b)1.       | —                                      |
| 29.08 A.III.c)         | 13.8%                                  | 29.16 A.III.b)2. to 4. | 4.8%                                   |
| 29.08 B.I.             | 13.8%                                  | (inclusive)            |  |
| 29.08 C.               | 13.8%                                  | 29.16 A.III.b)5.       | 13.8%                                  |
| 29.09                  | 13.8%                                  | 29.16 A.IV.a)          | 4.8%                                   |
| 29.10 B.               | 13.8%                                  | 29.16 A.IV.c)1.        | 4.8%                                   |
| 29.11 A.               | 13.8%                                  | 29.16 A.IV.c)2.        | 4.8%                                   |
| 29.11 C. to G.         | 13.8%                                  | 29.16 A.IV.c)3.        | 13.8%                                  |
| (inclusive)            |  | 29.16 A.V.a)           | 11.4%                                  |
| 29.12                  | 13.8%                                  | 29.16 A.V.b)           | 13.8%                                  |
| 29.13 A.I.a)           | 10.5%                                  | 29.16 A.VI.            | 13.8%                                  |
| 29.13 B.I.             | 4.8%                                   | 29.16 A.VIII. to       | 13.8%                                  |
| 29.13 B.II.            | 13.8%                                  | B.II. (inclusive)      |  |
| 29.13 C.II.            | 13.8%                                  | 29.16 B.III.a)         | 10.5%                                  |
| 29.13 C.III.           | 13.8%                                  | 29.16 B.III.b)         | 13.8%                                  |
| 29.13 D.II.            | 13.8%                                  | 29.16 B.IV.b) to VI.   | 13.8%                                  |
| 29.13 E.               | 13.8%                                  | (inclusive)            |  |
| 29.13 F.               | 13.8%                                  | 29.16 C.II. to D.      | 13.8%                                  |
| 29.13 G.II.            | 13.8%                                  | (inclusive)            |  |
| 29.14 A.I.             | 13.8%                                  | 29.16 C.II. to D.      | 13.8%                                  |
| 29.14 A.II.a)          | 13.8%                                  | (inclusive)            |  |
| 29.14 A.II.b)2.        | 4.8%                                   | 29.17                  | 13.8%                                  |
| 29.14 A.II.b)4.aa)     | 10.5%                                  | 29.18                  | 13.8%                                  |
|                        |  | 29.19 A.               | 13.8%                                  |
|                        |  | 29.19 C.               | 13.8%                                  |
|                        |  | 29.20                  | 13.8%                                  |
|                        |  | 29.21                  | 13.8%                                  |
|                        |  | 29.22 A.I.             | 13.8%                                  |
|                        |  | 29.22 B.I.             | 13.8%                                  |

| (1)<br>Tariff Heading               | (2)<br>Rate of Import<br>Duty (if any) | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  |
|-------------------------------------|--|-----------------------|---|
| 29.22 C.II.                         | 13·8%                                  | 29.35 Q.III.          | 4·8%  |
| 29.22 D.I.                          | 13·8%                                  | 29.36                 | 10·5%   |
| 29.22 D.III.                        | 13·8%                                  | 29.37                 | 13·8%   |
| 29.22 D.IV.                         | 13·8%                                  | 29.38 B.III.          | 13·2%   |
| 29.22 D.V.b)                        | 13·8%                                  | 29.38 C.              | 4·8%  |
| 29.22 D.VI.b)                       | 13·8%                                  | 29.38 D.              | 13·2%   |
| 29.22 D.VII.                        | 13·8%                                  | 29.39 A.              | 13·8%   |
| 29.22 E.II.                         | 13·8%                                  | 29.39 B.              | —   |
| 29.23 A.II.a)                       | 10·5%                                  | 29.39 C.I.a)          | 4·8%  |
| 29.23 A.II.b) to C.<br>(inclusive)  | 13·8%                                  | 29.39 C.II.a)         | 4·8%  |
| 29.23 D.II.                         | 13·8%                                  | 29.39 C.II.b)         | 13·8%   |
| 29.23 D.III.a)                      | 4·8%                                   | 29.39 E.I.            | —   |
| 29.23 D.III.b)                      | 4·8%                                   | 29.40                 | 4·8%  |
| 29.23 D.III.c)                      | —                                      | 29.41 A.III.          | 4·8%  |
| 29.23 D.III.d)                      | 13·8%                                  | 29.41 B.              | 4·8%  |
| 29.23 D.IV.                         | 10·5%                                  | 29.41 C.I.            | 13·8%   |
| 29.23 D.V.                          | 13·8%                                  | 29.41 C.II.           | 4·8%  |
| 29.23 E.                            | 13·8%                                  | 29.41 D.XI.           | 4·8%  |
| 29.24 A.                            | 4·8%                                   | 29.42 A.II.a)         | 13·2%   |
| 29.24 B.                            | 13·8%                                  | 29.42 A.II.b)         | 3·9%  |
| 29.25 A.I.b)                        | 13·8%                                  | 29.42 B.I.a)          | 4·8%  |
| 29.25 A.II.                         | 13·8%                                  | 29.42 B.II.b)         | 3·9%  |
| 29.25 B.I.b) to III.<br>(inclusive) | 13·8%                                  | 29.42 C.I.            | 9·6%  |
| 29.26 A. to B.II.a)<br>(inclusive)  | 13·8%                                  | 29.42 C.II.b)         | 13·2%   |
| 29.26 B.II.c)                       | 13·8%                                  | 29.42 C.IV.           | 13·2%   |
| 29.27 A.                            | —                                      | 29.42 C.VI.           | 13·2%   |
| 29.27 B.                            | 13·8%                                  | 29.42 C.VII.a)        | 9·6%  |
| 29.28                               | 13·8%                                  | 29.42 C.VII.b)2.      | 3·9%  |
| 29.29                               | 13·8%                                  | 29.43 A.              | 13·8%   |
| 29.30                               | 13·8%                                  | 29.43 B.I.            | —   |
| 29.31 B.                            | 13·8%                                  | 29.43 B.II.a)         | 13·8%   |
| 29.32                               | 13·8%                                  | 29.43 B.II.b)         | 4·8%  |
| 29.33                               | 13·8%                                  | 29.43 B.III.          | 13·8%   |
| 29.34                               | 13·8%                                  | 29.44 A.              | 10·5%   |
| 29.35 A.                            | 13·2%                                  | 29.44 B.              | 10·5%   |
| 29.35 B.                            | 13·2%                                  | 29.45 A.              | 4·8%  |
| 29.35 C.                            | 13·2%                                  | 29.45 B.              | 13·8%   |
| 29.35 F.                            | 13·2%                                  | 30.01                 | 4·8%  |
| 29.35 G.                            | 13·2%                                  | 30.02                 | 4·8%  |
| 29.35 H.II.a)                       | 4·8%                                   | 30.03 A.I.a)          | 3 times the M rate<br>applicable to the<br>products when not<br>put up in<br>measured doses |
| 29.35 H.II.b)                       | 13·2%                                  | 30.03 A.I.b)          | 3·9%  |
| 29.35 I.I.                          | 4·8%                                   | 30.03 A.II.a)1.a)     | 3 times the M rate<br>applicable to the<br>products when<br>not put up in<br>measured doses |
| 29.35 IJ.II.                        | 13·2%                                  | 30.03 A.II.a)1.bb)    | 3·9%  |
| 29.35 L.                            | 13·2%                                  |                       |   |
| 29.35 M.                            | 4·8%                                   |                       |   |
| 29.35 N.                            | 13·2%                                  |                       |   |
| 29.35 O.                            | 13·2%                                  |                       |   |
| 29.35 Q.I.                          | 3·9%                                   |                       |   |
| 29.35 Q.II.                         | 9·6%                                   |                       |   |



| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   |
|-----------------------|---|-----------------------|--|
| 30.03 A.II.a)2.aa)    | 3 times the M rate applicable to the products when not put up in measured doses             | 31.05 B.              | 3 times the M rate applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10 kg |
| 30.03 A.II.a)2.bb)    | 3.9%  |                       |  |
| 30.03 A.II.b)1.       | 3 times the M rate applicable to the products when not put up in measured doses             |                       |  |
| 30.03 A.II.b)2.aa)    | —   | 32.01 C.              | 4.8%   |
| 30.03 A.II.b)2.bb)    | 3.9%  | 32.01 D.I.            | —  |
| 30.03 B.I.a)          | 3 times the M rate applicable to the products when not in packings of a kind sold by retail | 32.01 D.II.           | 4.8%   |
|                       |   | 32.02                 | 4.8%   |
| 30.03 B.I.b)          | 3.9%  | 32.03                 | 4.8%   |
| 30.03 B.II.a)1.       | 3 times the M rate applicable to the products when not in packings of a kind sold by retail | 32.04 A.II.           | 4.8%   |
|                       |   | 32.04 A.IV.a)         | —  |
|                       |   | 32.04 A.IV.b)         | 4.8%   |
|                       |   | 32.04 B.I.            | —  |
|                       |   | 32.04 B.II.           | 4.8%   |
|                       |   | 32.05 A.              | 6%   |
| 30.03 B.II.a)2.       | 3.9%  | 32.05 B.I.            | 9.6%   |
| 30.03 B.II.b)1.       | 3 times the M rate applicable to the products when not in packings of a kind sold by retail | 32.05 B.II.           | 6%   |
|                       |   | 32.05 C.I.            | 9.6%   |
|                       |   | 32.05 C.II.           | 6%   |
|                       |   | 32.05 D.              | 6%   |
|                       |   | 32.05 E.              | 4.8%   |
| 30.03 B.II.b)2.aa)    | —   | 32.06                 | 9.6%   |
| 30.03 B.II.b)2.bb)    | 3.9%  |                       |  |
| 30.04 A.I.            | 8.4%  | 32.07 A.III.          | 9.6%   |
| 30.04 A.II.           | 6%  | 32.07 A.IV.a)         | 7.2%   |
| 30.04 B.              | 9.6%  | 32.07 A.IV.b)         | 9.6%   |
|                       |   | 32.07 A.V.            | 9.6%   |
| 30.05 A.              | 4.8%  | 32.07 A.VI.b)1.       | 6.6%   |
| 30.05 B.              | 9.6%  | 32.07 A.VI.b)2.       | Wil. of (a) 15%<br>or £23.6208 per t.<br>wig. or (b) 8.9%<br>plus wig. of 5%<br>or £7.8736 per t   |
| 30.05 C.              | 9.6%  |                       | 9.6%   |
| 30.05 D.              | 6%  |                       | 9.6%   |
|                       |   |                       | 4.8%   |
| 31.02 B.              | 10.5%   | 32.07 A.VI.b)3.       | 9.6%   |
| 31.02 C.I.            | —   | 32.07 B.              | 9.6%   |
| 31.02 C.II.           | 7.5%  | 32.07 C.II.           | 4.8%   |
| 31.04 B.              | —   |                       |  |
|                       |   | 32.08 A.              | 9.6%   |
| 31.05 A.I.a)          | —   | 32.08 B.              | 9.6%   |
| 31.05 A.I.b)          | 7.5%  |                       |  |
| 31.05 A.II.a)2.       | 5.4%  | 32.09 A.I.a)          | —  |
| 31.05 A.II.a)3.       | 7.5%  | 32.09 A.I.b)          | 7.5%   |
| to c)1.               |   | 32.09 A.II.a)         | —  |
| (inclusive)           |   | 32.09 A.II.b)1.aa)    | 4.5%   |
| 31.05 A.III.b)1.aa)   | —   | 32.09 A.II.b)1.bb)    | 6.3%   |
| 31.05 A.III.b)1.bb)   | 7.5%  | 32.09 A.II.b)2.aa)    | 3%   |
| 31.05 A.III.b)2.aa)   | —   | 32.09 A.II.b)2.bb)    | 4.8%   |
| 31.05 A.IV.a)         | 7.5%  | 32.09 A.II.b)3.aa)    | 9%   |
| 31.05 A.IV.b)1.       | —   | 32.09 A.II.b)3.bb)    | 7.5%   |
|                       |   | 32.09 B.I.            | 4.8%   |
|                       |   | 32.09 B.II.           | 7.5%   |
|                       |   | 32.09 C.I.            | 9%   |
|                       |   | 32.09 C.II.           | 4.8%   |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   |
|-----------------------|---|-----------------------|--|
| 32.10                 | 9·6%  | 34.03 A.I.            | 4·8%   |
| 32.11                 | 4·8%  | 34.03 A.II.a)         | 1·8%   |
|                       |   | 34.03 A.II.b)         | 4·8%   |
| 32.12                 | 4·8%  | 34.03 B.              | 4·8%   |
| 32.13 A.I.            | 9·6%  | 34.04 A.              | —  |
| 32.13 A.II.           | 7·2%  | 34.04 B.              | 4·8%   |
| 32.13 B.              | 6·3%  | 34.05 A.              | 9·6%   |
| 32.13 C.              | 9·6%  | 34.05 B.              | 4·8%   |
| 33.01 A.I.b)          | —   | 34.06                 | 9·6%   |
| 33.01 A.II.a)         | —   | 34.07 A.              | 10·5%  |
| 33.01 B.I.b)          | —   | 34.07 B.              | 4·8%   |
| 33.01 B.I.c)          | 4·8%  |                       |  |
| 33.01 B.II.a)         | Wil. of (a) £2·1120<br>per 100g or (b)<br>5·1% plus £0·7040<br>per 100g   | 35.01 A.III.          | 10%  |
|                       |   | 35.01 B.              | 4·8%   |
| 33.01 B.II.b)         | —   | 35.02 A.II.b)         | 6%   |
| 33.01 B.II.c)         | 4·8%  | 35.02 B.              | 6%   |
| 33.01 C.              | —   |                       |  |
| 33.02                 | 3·9%  | 35.03 A.              | 4·8%   |
|                       |   | 35.03 B.I.            | 4·8%   |
|                       |   | 35.03 B.II.           | 9·6%   |
| 33.03                 | 4·8%  |                       |  |
|                       |   | 35.04                 | 4·8%   |
| 33.04 A.              | Wil. of (a) 4·8%, or<br>13·8% of the value<br>of any synthetic<br>organic chemicals<br>or natural isolates<br>of essential oils<br>contained in the<br>goods, w/g. or (b)<br>6·4% plus 4·6% of<br>the value of any<br>synthetic organic<br>chemicals or<br>natural isolates of<br>essential oils<br>contained in the<br>goods | 35.05                 | 10%  |
|                       |   | 35.06 A.I.a)1.        | 6%   |
|                       |   | 35.06 A.I.a)2.        | 9·6%   |
|                       |   | 35.06 A.I.b)1.        | 6%   |
|                       |   | 35.06 A.I.b)2.        | 9·6%   |
|                       |   | 35.06 A.II.a)         | 6%   |
|                       |   | 35.06 A.II.b)         | 9·6%   |
|                       |   | 35.06 B.I.            | 7·8%   |
|                       |   | 35.06 B.II.           | 9·6%   |
|                       |   | 36.01                 | 4·8%   |
|                       |   | 36.02                 | 4·8%   |
| 33.04 B.              | 4·8%  | 36.03                 | 9·6%   |
| 33.05                 | 7·2%  | 36.04                 | 9·6%   |
| 33.06 A.              | 7·2%  | 36.05 A.              | 9·6%   |
| 33.06 B.I.            | —   | 36.05 B.I.            | Wil. of (a) £0·0325<br>per 7,200 matches<br>or (b) 8·9% plus<br>£0·0065 per 7,200<br>matches |
| 33.06 B.II.           | 10·5%   |                       |  |
| 33.06 B.III.          | 5·4%  |                       |  |
| 33.06 B.IV.           | 7·2%  |                       |  |
| 34.01 A.I.            | 7·8%  | 36.05 B.II.           | 9·6%   |
| 34.01 A.II.           | 6%  |                       |  |
| 34.01 B.I.            | 10·5%   | 36.06                 | Wil. of (a) £0·0325<br>per 7,200 matches<br>or (b) 8·9% plus<br>£0·0065 per 7,200<br>matches |
| 34.01 B.II.           | 6%  |                       |  |
| 34.01 C.I.            | 7·8%  |                       |  |
| 34.01 C.II.           | 6%  |                       |  |
| 34.01 C.III.a)        | 9·6%  |                       |  |
| 34.01 C.III.b)        | 6%  |                       |  |
| 34.02 A.              | 12%   | 36.07 A.              | 9·6%   |
| 34.02 B.I.            | —   | 36.07 B.              | 4·8%   |
| 34.02 B.II.           | 6%  | 36.08 A.              | —  |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) |
|-----------------------|--|-----------------------|--|
| 36.08 B.              | 13.8%                                  | 37.08                 | 7.2%                                   |
| 36.08 C.              | 4.8%                                   |                       |  |
| 36.08 D.              | 4.8%                                   | 38.01                 | 4.8%                                   |
| 37.01                 | 9.6%                                   | 38.02                 | 4.8%                                   |
| 37.02 A.I.a)          | 5.4%                                   | 38.03 A.I.            | 10.5%                                  |
| 37.02 A.I.b)          | 9.6%                                   | 38.03 A.II.           | 4.8%                                   |
| 37.02 A.II.a)         | 5.4%                                   | 38.03 B.I.            | 5.4%                                   |
| 37.02 B.I.            | 5.4%                                   | 38.03 B.II.           | 4.8%                                   |
| 37.02 B.II.           | 9.6%                                   |                       |  |
| 37.03                 | 9.6%                                   | 38.05 B.              | 4.8%                                   |
| 37.04 A.II.           | —                                      | 38.06                 | 4.8%                                   |
| 37.05 A.I.            | —                                      | 38.07 A.              | —                                      |
| 37.05 A.II.           | —                                      | 38.07 B.              | —                                      |
| 37.05 B.I.            | —                                      | 38.07 C.I.            | —                                      |
| 37.05 B.II.           | —                                      | 38.07 C.II.           | 4.8%                                   |
| 37.05 B.III.          | 4.8%                                   | 38.08 A.              | —                                      |
| 37.07 B.I.a)          | —                                      | 38.08 B.I.            | —                                      |
| 37.07 B.I.b)          | £0.6968 per 100 m                      | 38.08 B.II.           | 4.8%                                   |
| 37.07 B.I.c)          | £0.6968 per 100 m                      | 38.08 C.I.            | —                                      |
|                       | for film of a                          | 38.08 C.II.           | 4.8%                                   |
|                       | width not greater                      |                       |  |
|                       | than 35 mm,                            | 38.09 B.              | 4.8%                                   |
|                       | and for other film                     | 38.09 C.              | 4.8%                                   |
|                       | a rate increased in                    | 38.10                 | 3.9%                                   |
|                       | proportion to the                      |                       |  |
|                       | extent to which                        | 38.11 A.              | 3 times the M rate                     |
|                       | the width is                           |                       | applicable to the                      |
|                       | greater than                           |                       | product when not                       |
|                       | 35 mm                                  |                       | put up as mention-                     |
| 37.07 B.II.a)1.       | —                                      |                       | ed in this heading                     |
| 37.07 B.II.b)1.       | —                                      | 38.11 B.I.            | 3 times the M rate                     |
| 37.07 B.II.b)2.       | —                                      |                       | applicable to the                      |
| 37.07 B.II.b)3.       | £0.6968 per 100 m                      |                       | products when not                      |
| 37.07 B.II.c)1.       | —                                      |                       | put up as mention-                     |
| 37.07 B.II.c)2.       | £0.6968 per 100 m                      |                       | ed in this heading                     |
| 37.07 B.II.c)3.       | £0.6968 per 100 m                      |                       | or the M rate                          |
|                       | for film of a width                    |                       | applicable to those                    |
|                       | not greater than                       |                       | products plus 5.1%,                    |
|                       | 35 mm, and for                         |                       | wil.                                   |
|                       | other film a rate                      |                       | 4.8%                                   |
|                       | increased in                           | 38.11 B.II.           | 3 times the M rate                     |
|                       | proportion to the                      | 38.11 C.I.            | applicable to the                      |
|                       | extent to which                        |                       | products when not                      |
|                       | the width is                           |                       | put up as mention-                     |
|                       | greater than                           |                       | ed in this heading                     |
|                       | 35 mm                                  |                       | or the M rate                          |
| 37.07 B.II.d)1.       | £0.6968 per 100 m                      |                       | applicable to those                    |
| 37.07 B.II.d)2.       | £0.6968 per 100 m                      |                       | products plus                          |
|                       | for film of a                          |                       | 7.6%, wil.                             |
|                       | width not                              | 38.11 C.II.           | 4.8%                                   |
|                       | greater than                           |                       |  |
|                       | 35 mm, and for                         | 38.12 A.I.            | 8%                                     |
|                       | other film a rate                      | 38.12 A.II.           | 4.8%                                   |
|                       | increased in                           | 38.12 B.              | 4.8%                                   |
|                       | proportion to the                      |                       |  |
|                       | extent to which                        | 38.13 A.I.            | 7.5%                                   |
|                       | the width is                           | 38.13 A.II.           | 4.8%                                   |
|                       | greater than                           | 38.13 B.              | 4.8%                                   |
|                       | 35 mm                                  | 38.13 C.              | 4.8%                                   |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)                              | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   |
|-----------------------|---|-----------------------|--|
| 38.14 A.              | 4.8%  | 39.02 C.I.a)1.        | 9.6%   |
| 38.14 B.I.a)1.        | —   | 39.02 C.I.a)2.        | 6%   |
| 38.14 B.I.a)2.        | 4.8%  | 39.02 C.I.b)1.        | 9.6%   |
| 38.14 B.I.b)          | 4.8%  | 39.02 C.I.b)2. to IV. | 6%   |
| 38.14 B.II.           | 4.8%  | (inclusive)           |  |
| 38.14 B.III.a)        | —   | 39.02 C.V.a)          | —  |
| 38.14 B.III.b)        | 4.8%  | 39.02 C.V.b)          | 6%   |
|                       |   | 39.02 C.VI.a)1.       | —  |
| 38.16                 | 4.8%  | 39.02 C.VI.a)2.aa)    | 9.6%   |
|                       |   | 39.02 C.VI.a)2.bb)    | 6%   |
| 38.17                 | 4.8%  | 39.02 C.VI.b)1.       | 9.6%   |
|                       |   | 39.02 C.VI.b)2. to    | 6%   |
| 38.18 A.              | —   | XII. (inclusive)      |  |
| 38.18 B.I.            | 1.8%  | 39.02 C.XIII.a)       | —  |
| 38.18 B.II.           | 4.8%  | 39.02 C.XIII.b)       | 6%   |
|                       |   | 39.02 C.XIV.a)1.      | —  |
| 38.19 A.              | 4.8%  | 39.02 C.XIV.a)2.      | —  |
| 38.19 C.              | 4.8%  | 39.02 C.XIV.a)3.aa)   | 9.6%   |
| 38.19 D.              | 4.8%  | 39.02 C.XIV.a)3.bb)   | 6%   |
| 38.19 E.I.            | —   | 39.02 C.XIV.b)1.      | —  |
| 38.19 E.II.           | 4.8%  | 39.02 C.XIV.b)2.aa)   | 9.6%   |
| 38.19 F.              | 4.8%  | 39.02 C.XIV.b)2.bb)   | 6%   |
| 38.19 G.I.            | Wil. of (a) £0.1428<br>per kg or (b)<br>8.9% plus<br>£0.0476 per kg | 39.03 A.              | 8.7%   |
|                       |   | 39.03 B.I.a)          | 6%   |
| 39.19 G.II.           | 4.8%  | 39.03 B.I.b)1.aa)     | 9.6%   |
| 38.19 IJ.             | 4.8%  | 39.03 B.I.b)1.bb) to  | 6%   |
| 38.19 L. to O.        | 4.8%  | II.a)1. (inclusive)   |  |
| (inclusive)           |   | 39.03 B.II.a)2.aa)    | 8.4%   |
| 38.19 P.I.            | —   | 39.03 B.II.a)2.bb)    | 6%   |
| 38.19 P.II. to R.     | 4.8%  | 39.03 B.II.b)         | 6%   |
| (inclusive)           |   | 39.03 B.III.a)        | 13.8%  |
| 38.19 S.I.            | 8.4%  | 39.03 B.III.b)1.      | Wil. of (a) 6% or<br>£0.0495 per kg,<br>wig. or (b) 9.6%<br>plus wig. of 2%<br>or £0.0165 per<br>kg  |
| 38.19 S.II.           | 4.8%  |                       |  |
| 38.19 T.I.            | —   | 39.03 B.III.b)2.      | 6%   |
| 38.19 T.II.           | 9.6%  | 39.03 B.III.b)3.aa)   | 9.6%   |
| 38.19 T.III.a)        | 8.4%  | 39.03 B.III.b)3.bb)   | Wil. of (a) 6% or<br>£0.0495 per kg,<br>wig. or (b) 12.1%<br>plus wig. of 2%<br>or £0.0165 per<br>kg |
| 38.19 T.III.b)        | —   |                       |  |
| 38.19 T.IV.           | —   | 39.03 B.III.b)4.bb)   | Wil. of (a) 6% or<br>£0.0495 per kg,<br>wig. or (b) 10.8%<br>plus wig. of 2%<br>or £0.0165 per<br>kg |
| 38.19 T.V.            | 4.8%  |                       |  |
| 38.19 T.VI.           | —   | 39.03 B.IV.a)         | 6%   |
| 38.19 T.VII.          | 4.8%  | 39.03 B.IV.b)1.       | 6%   |
|                       |   | 39.03 B.IV.b)2.       | 6%   |
| 39.01 A.              | 6%  | 39.03 B.IV.b)3.aa)    | 7.5%   |
| 39.01 B.              | 6%  | 39.03 B.IV.b)3.bb)    | 6%   |
| 39.01 C.I.a)1.        | 9%  | 39.03 B.IV.b)4.       | 6%   |
| 39.01 C.I.a)2.        | 6%  | 39.03 B.V.a)1.        | —  |
| 39.01 C.I.b)1.        | 9%  | 39.03 B.V.a)2.aa)     | 13.8%  |
| 39.01 C.I.b)2.        | 6%  | 39.03 B.V.a)2.bb)     | 6%   |
| 39.01 C.II.a)1.       | 9%  | 39.03 B.V.b)1.        | 6%   |
| 39.01 C.II.a)2.aa)    | 10.5%   | 39.03 B.V.b)2.aa)     | —  |
| 39.01 C.II.a)2.bb)    | 6%  | 39.03 B.V.b)2.bb)11.  | 9.6%   |
| 39.01 C.II.b)1.       | 9%  | 39.03 B.V.b)2.bb)22.  | 6%   |
| 39.01 C.II.b)2.       | 6%  |                       |  |
| 39.01 C.III.a)        | 3%  |                       |  |
| 39.01 C.III.b) to VI. | 6%  |                       |  |
| (inclusive)           |   |                       |  |
| 39.01 C.VII.a)        | —   |                       |  |
| 39.01 C.VII.b)        | 6%  |                       |  |
|                       |   |                       |  |
| 39.02 A.              | 6%  |                       |  |
| 39.02 B.I.            | 6%  |                       |  |
| 39.02 B.II.           | 8.7%  |                       |  |

| (1)<br>Tariff Heading              | (2)<br>Rate of Import<br>Duty (if any)   | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  |
|------------------------------------|--|-----------------------|---|
| 39.03 B.VI.                        | 6%   | 40.10 A.              | 10.5%   |
| 39.04                              | 4.8%   | 40.10 B.              | 4.5%  |
| 39.05                              | 6%   | 40.12                 | 6%  |
| 39.06 A.                           | 4.8%   | 40.13                 | 7.2%  |
| 39.06 B.I.                         | 10.5%  | 40.14 A.              | 6%  |
| 39.06 B.II.                        | —  | 40.14 B.I.            | 4.5%  |
| 39.06 B.III.                       | 6%   | 40.14 B.II.           | 6%  |
| 39.07 A.I.                         | 10.5%  | 40.15 A.              | 3%  |
| 39.07 A.II.                        | 9.6%   | 40.16                 | 6%  |
| 39.07 A.III.                       | 6%   | 41.03 B.II.a)         | —   |
| 39.07 B.I.                         | 10.5%  | 41.04 B.II.a)         | 4.8%  |
| 39.07 B.II to IV.<br>(inclusive)   | 9.6%   | 41.05 B.II.           | 4.8%  |
| 39.07 B.V.a)                       | —  | 41.08                 | 4.5%  |
| 39.07 B.V.b)                       | 7.2%   | 41.10                 | 3%  |
| 39.07 B.VI.                        | 6%   | 42.01                 | 6%  |
| 39.07 C.I.                         | 10.5%  | 42.02 A.I.            | Wil. of (a) 6%<br>or £0.0450 each,<br>wig. or (b) 12%<br>plus wig. of 2% or<br>£0.0150 each |
| 39.07 C.II.                        | 9.6%   | 42.02 A.II.           | 6%  |
| 39.07 C.III.a)                     | —  | 42.04 A.              | 4.5%  |
| 39.07 C.III.b)                     | 7.2%   | 42.04 B.              | 6%  |
| 39.07 C.IV.                        | 6%   | 42.05                 | 6%  |
| 39.07 D.I.                         | 10.5%  | 42.06                 | 6%  |
| 39.07 D.II.                        | 9.6%   | 43.02 A.II.           | 3.6%  |
| 39.07 D.III.a)                     | —  | 44.02                 | 3%  |
| 39.07 D.III.b)                     | 7.2%   | 44.03 A.              | —   |
| 39.07 D.IV.                        | 6%   | 44.05 B.I.            | 3.6%  |
| 39.07 E.I.                         | 6%   | 44.05 B.II.           | 3%  |
| 39.07 E.II.a)                      | 13.8%  | 44.05 B.III.          | —   |
| 39.07 E.II.b)                      | 10.5%  | 44.06                 | 2.4%  |
| 39.07 E.II.c) to e)<br>(inclusive) | 9.6%   | 44.07 A.I.            | —   |
| 39.07 E.II.f)1.                    | —  | 44.07 A.II.           | 3%  |
| 39.07 E.II.f)2.                    | 9%   | 44.07 B.I.            | —   |
| 39.07 E.II.g)                      | 6%   | 44.07 B.II.           | 3%  |
| 40.02 A.                           | 2.4%   | 44.08                 | 2.4%  |
| 40.02 B.                           | 2.4%   | 44.09 B.I.            | 3%  |
| 40.05                              | 3%   | 44.10                 | 3%  |
| 40.06 A.                           | 6%   |                       |   |
| 40.06 B.I.                         | 3%   |                       |   |
| 40.06 B.II.                        | Wil. of (a) 7.8%<br>or £0.0396 per kg,<br>wig. or (b) 4.4%<br>plus wig. of 2.6%<br>or £0.0132 per kg |                       |   |
| 40.06 B.III.                       | 6%   |                       |   |
| 40.07                              | 4.8%   |                       |   |
| 40.08 A.I.a)                       | 10.5%  |                       |   |
| 40.08 A.I.b)                       | 6%   |                       |   |
| 40.08 A.II.b)                      | 6%   |                       |   |
| 40.08 B.                           | 6%   |                       |   |
| 40.09                              | 3%   |                       |   |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)                       | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) |
|-----------------------|--|-----------------------|--|
| 44.11                 | 6%   | 46.02 A.I.            | 1.5%                                   |
| 44.12 A.              | Wil. of (a) £0.8118<br>per t or (b) 4%<br>plus £0.2706 per t | 46.02 A.II.           | 3%                                     |
| 44.12 B.              | 4.5%   | 46.02 B.I.            | 1.5%                                   |
| 44.13 B.              | 3%   | 46.02 B.II.           | 3%                                     |
| 44.14 B.I.            | 3%   | 46.02 B.III.          | 6%                                     |
| 44.14 B.II.a)         | —  | 46.02 C.I.a)1.        | 1.5%                                   |
| 44.14 B.II.b)         | 3%   | 46.02 C.I.a)2.        | 3%                                     |
| 44.15 A.              | 3%   | 46.02 C.I.a)3.        | 6%                                     |
| 44.15 B.              | 6%   | 46.02 C.I.b)1.        | 1.5%                                   |
| 44.17                 | 3%   | 46.02 C.I.b)2.        | 3%                                     |
| 44.18 A.              | 6%   | 46.02 C.I.b)3.        | 6%                                     |
| 44.18 B.              | 10.8%  | 46.02 C.II.a)         | 3%                                     |
| 44.19                 | 4.5%   | 46.02 C.II.b)         | 6%                                     |
| 44.20 A.              | 4.5%   | 46.02 C.III.          | 6%                                     |
| 44.20 B.              | 6%   | 46.03 B.              | 1.5%                                   |
| 44.21 A.              | 4.8%   | 46.03 C.              | 6%                                     |
| 44.21 B.I.            | 3%   | 47.02 A.II.b)         | —                                      |
| 44.21 B.II.           | 4.8%   | 48.01 A.              | —                                      |
| 44.22 A.              | 3%   | 48.01 C.I.            | —                                      |
| 44.22 B.              | 3%   | 48.01 C.II.a)1.       | 6%                                     |
| 44.22 C.              | —  | 48.01 C.II.a)2.       | 10.8%                                  |
| 44.22 D.              | 4.8%   | 48.01 C.II.b)1.       | 6%                                     |
| 44.23 A.              | 4.5%   | 48.01 C.II.b)2.       | 7.2%                                   |
| 44.23 B.II.           | 4.5%   | 48.01 C.II.b)3.       | 10.8%                                  |
| 44.25 A.              | 6%   | 48.01 E.I.a)          | 7.2%                                   |
| 44.25 B.I.            | —  | 48.01 E.I.b)          | 10.8%                                  |
| 44.25 B.II.           | 6%   | 48.01 E.II.a)         | 7.2%                                   |
| 44.26 A.I.            | 1.5%   | 48.01 E.II.b)1.       | 9%                                     |
| 44.26 B.              | 4.8%   | 48.01 E.II.b)2.aa)    | —                                      |
| 44.27 A.              | 4.5%   | 48.01 E.II.b)2.bb)    | 9%                                     |
| 44.27 C.              | 6%   | to 4.(inclusive)      | 9%                                     |
| 44.28 B.I.            | 3%   | 48.01 E.II.b)5.       | 10.8%                                  |
| 44.28 C.I.            | —  | 48.03 A.              | 7.2%                                   |
| 44.28 C.II.           | 3%   | 48.03 B.              | 10.8%                                  |
| 44.28 C.III.          | 3%   | 48.04 A.              | 7.2%                                   |
| 45.02                 | 5%   | 48.04 B.              | 10.8%                                  |
| 45.03 A.              | —  | 48.05 A.I.a)          | 6%                                     |
| 45.03 B.I.            | 5%   | 48.05 A.I.b)          | 7.2%                                   |
| 45.03 B.II.           | 10%  | 48.05 A.I.c)1.        | 9%                                     |
| 45.04 A.              | 10%  | 48.05 A.I.c)2.        | 7.2%                                   |
| 45.04 B.I.            | 5%   | 48.05 A.I.c)3.        | 10.8%                                  |
| 45.04 B.II.           | 10%  | 48.05 A.II.a)         | 6%                                     |
| 46.01 B.              | 3%   | 48.05 A.II.b)         | 10.8%                                  |
|                       |  | 48.05 B.I.a)          | 6%                                     |
|                       |  | 48.05 B.I.b)          | 7.2%                                   |
|                       |  | 48.05 B.I.c)1.        | 9%                                     |
|                       |  | 48.05 B.I.c)2.        | 9%                                     |
|                       |  | 48.05 B.I.c)3.        | 7.2%                                   |
|                       |  | 48.05 B.I.c)4.        | 10.8%                                  |
|                       |  | 48.05 B.II.a)         | 6%                                     |
|                       |  | 48.05 B.II.b)         | 10.8%                                  |
|                       |  | 48.06 A.              | 9%                                     |
|                       |  | 48.06 B.              | 10.8%                                  |
|                       |  | 48.07 A.I.a)          | 6%                                     |
|                       |  | 48.07 A.I.b)          | 10.8%                                  |
|                       |  | 48.07 A.II.           | 10.8%                                  |

| (1)<br>Tariff Heading               | (2)<br>Rate of Import<br>Duty (if any) | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   |
|-------------------------------------|--|-----------------------|--|
| 48.07 B.I.a)                        | 6%                                     | 49.10 A.I.            | —  |
| 48.07 B.I.b)                        | 7.2%                                   | 49.10 A.II.           | 4.5%   |
| 48.07 B.I.c)1.                      | 9%                                     | 49.10 B.              | 6%   |
| 48.07 B.I.c)2.                      | 9%                                     |                       |  |
| 48.07 B.I.c)3.                      | 7.2%                                   | 49.11 B.I.a)          | —  |
| 48.07 B.I.c)4.                      | 10.8%                                  | 49.11 B.I.b)          | —  |
| 48.07 B.II.a)                       | 6%                                     | 49.11 B.I.c)1.        | —  |
| 48.07 B.II.b)                       | 7.2%                                   | 49.11 B.I.c)2.        | 7.2%   |
| 48.07 B.II.c)                       | 10.8%                                  | 49.11 B.I.d)          | 7.2%   |
|                                     |  | 49.11 B.II.           | —  |
| 48.08                               | 10.8%                                  | 49.11 B.III.a)1.      | —  |
|                                     |  | 49.11 B.III.a)2.      | 3%   |
| 48.09                               | 10.8%                                  | 49.11 B.III.b)1.      | —  |
|                                     |  | 49.11 B.III.b)2.      | —  |
| 48.11                               | 6%                                     | 49.11 B.III.b)3.      | 7.2%   |
|                                     |  |                       |  |
| 48.12                               | 6%                                     | 50.01                 | —  |
|                                     |  |                       |  |
| 48.13                               | 10.8%                                  | 50.02                 | —  |
|                                     |  |                       |  |
| 48.14                               | 9%                                     | 50.04 A.              | Wil. of (a) 7.8% or<br>or £0.0396 per kg,<br>wig. or (b) 5.6%<br>plus wig. of 2.6%<br>or £0.0132 per kg<br>7.8%                |
| 48.15 A.I.a)                        | 6%                                     |                       |  |
| 48.15 A.I.b)                        | 7.2%                                   | 50.04 B.              | —  |
| 48.15 B.I.a)                        | —                                      |                       |  |
| 48.15 B.I.b)                        | 10.8%                                  | 50.05 A.              | Wil. of (a) 7.8%<br>or £0.0396 per kg,<br>wig. or (b) 2.8%<br>plus wig. of 2.6%<br>or £0.0132 per kg                           |
| 48.15 B.I.c)                        | 6%                                     |                       |  |
| 48.15 B.I.d)                        | 7.2%                                   | 50.06 A.              | Wil. of (a) 7.8%<br>or £0.0396 per kg,<br>wig. or (b) 2%<br>plus wig. of 2.6%<br>or £0.0132 per kg                             |
| 48.15 B.I.e)                        | 7.2%                                   |                       |  |
| 48.15 B.I.f)1. to 3.<br>(inclusive) | 9%                                     | 50.07 A.I.            | Wil. of (a) 7.8% or<br>£0.0396 per kg,<br>wig. or (b) 8%<br>plus wig. of 2.6%<br>or £0.0132 per kg                             |
| 48.15 B.I.f)4.                      | 10.8%                                  |                       |  |
| 48.15 B.II.                         | 10.8%                                  | 50.07 A.II.           | 7.8%   |
|                                     |  | 50.07 B.I.            | Wil. of (a) 7.8% or<br>£0.0396 per kg,<br>wig. or (b) 4%<br>plus wig. of 2.6%<br>or £0.0132 per kg                             |
| 48.16                               | 7.2%                                   |                       |  |
|                                     |  | 50.08 A.              | —  |
| 48.17                               | 7.2%                                   | 50.08 B.              | Wil. of (a) 7.8% or<br>£0.0396 per kg,<br>wig. or (b) 2.8%<br>plus wig. of 2.6%<br>or £0.0132 per kg                           |
| 48.18 A.                            | —                                      |                       |  |
| 48.18 B.I.                          | —                                      | 50.09 A.I.            | Wil. of (a) 10.5% or<br>£0.0143 per m <sup>2</sup> ,<br>wig. or (b) 9.6%<br>plus wig. of 3.5%<br>or £0.0047 per m <sup>2</sup> |
| 48.18 B.II.                         | 7.2%                                   |                       |  |
| 48.18 C.                            | 6%                                     | 50.09 A.II.           | 10.5%  |
| 48.19                               | 10.8%                                  |                       |  |
| 48.20                               | 6%                                     |                       |  |
| 48.21 B.                            | 10.8%                                  |                       |  |
| 48.21 C.I.                          | 6%                                     |                       |  |
| 48.21 C.II.                         | —                                      |                       |  |
| 48.21 C.III.                        | 10.8%                                  |                       |  |
| 49.03                               | —                                      |                       |  |
| 49.05 A.                            | —                                      |                       |  |
| 49.07 A.                            | —                                      |                       |  |
| 49.07 C.II.                         | —                                      |                       |  |
| 49.08                               | 6%                                     |                       |  |
| 49.09 A.                            | —                                      |                       |  |
| 49.09 B.                            | 6%                                     |                       |  |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  | (1)<br>Tariff Heading   | (2)<br>Rate of Import<br>Duty (if any)  |
|-----------------------|---|---|---|
| 50.09 B.              | Wil. of (a) 10.5% or<br>£0.0143 per m <sup>2</sup> ,<br>wig. or (b) 6.4%<br>plus wig. of 3.5%<br>or £0.0047 per m <sup>2</sup>  | 51.03 B.  | Wil. of (a) 7.8% or<br>£0.0396 per kg,<br>wig. or (b) 7.2%<br>plus wig. of 2.6%<br>or £0.0132 per kg  |
| 50.09 C.I.            | Wil. of (a) 10.5% or<br>£0.0143 per m <sup>2</sup> ,<br>wig. or (b) 11.2%<br>plus wig. of 3.5%<br>or £0.0047 per m <sup>2</sup> | 52.01 A.<br>52.01 B.  | 7.8%<br>4.5%  |
| 50.09 C.II.a)         | Wil. of (a) 10.5%<br>or £0.0143 per m <sup>2</sup> ,<br>wig. or (b) 10.4%<br>plus wig. of 3.5%<br>or £0.0047 per m <sup>2</sup> | 53.06 A.II.<br>53.06 B.I.<br>53.06 B.II.  | 4.5%<br>7.8%<br>4.5%  |
| 50.09 C.II.b)         | 10.5%   | 53.07 A.II.<br>53.07 B.I.<br>53.07 B.II.  | 4.5%<br>7.8%<br>4.5%  |
| 50.10 A.              | Wil. of (a) 10.5%<br>or £0.0143 per m <sup>2</sup> ,<br>wig. or (b) 6.8%<br>plus wig. of 3.5%<br>or £0.0047 per m <sup>2</sup>  | 53.08 B.<br>53.09 B.  | 4.5%<br>4.5%  |
| 51.01 A.              | Wil. of (a) 7.8% or<br>£0.0396 per kg,<br>wig. or (b) 7.2%<br>plus wig. of 2.6%<br>or £0.0132 per kg                            | 53.10 A.<br>53.10 B.<br>53.11   | 7.8%<br>4.5%<br>10.5%   |
| 51.01 B.I.            | Wil. of (a) 7.8% or<br>£0.0396 per kg,<br>wig. or (b) 2%<br>plus wig. of 2.6%<br>or £0.0132 per kg                              | 54.03 A.I.<br>54.03 A.II.<br>54.03 B.I.a)2.<br>54.03 B.I.b)2.<br>54.03 B.II.a)<br>54.03 B.II.b) | 7.8%<br>6%<br>4.5%<br>4.5%<br>7.8%<br>4.5%  |
| 51.01 B.II.           | Wil. of (a) 7.8% or<br>£0.0396 per kg,<br>wig. or (b) 8.8%<br>plus wig. of 2.6%<br>or £0.0132 per kg                            | 54.04 A.I.<br>54.04 A.II.<br>54.04 B.I.<br>54.04 B.II.  | 7.8%<br>6%<br>7.8%<br>4.5%  |
| 51.02 A.I.            | Wil. of (a) 7.8% or<br>£0.0396 per kg,<br>wig. or (b) 7.2%<br>plus wig. of 2.6%<br>or £0.0132 per kg                            | 54.05<br>55.05 A.II.  | 10.5%<br>7.5%   |
| 51.02 A.II.           | Wil. of (a) 7.8% or<br>£0.0396 per kg,<br>wig. or (b) 8.4%<br>plus wig. of 2.6%<br>or £0.0132 per kg                            | 55.06 A.<br>55.06 B.  | 7.8%<br>4.5%  |
| 51.02 B.I.            | Wil. of (a) 7.8% or<br>£0.0396 per kg,<br>wig. or (b) 3.6%<br>plus wig. of 2.6%<br>or £0.0132 per kg                            | 55.08<br>56.01 A.I.<br>56.01 A.II.  | 10.5%<br>—<br>Wil. of (a) £0.0551<br>per kg or (b) 7.2%<br>plus £0.0110 per kg  |
| 51.02 B.II.           | Wil. of (a) 7.8% or<br>£0.0396 per kg,<br>wig. or (b) 4%<br>plus wig. of 2.6%<br>or £0.0132 per kg                              | 56.01 B.I.<br>56.01 B.II.<br>56.02 A.   | —<br>Wil. of (a) £0.0198<br>per kg or (b) 6.4%<br>plus £0.0066 per kg<br>Wil. of (a) 7.8%<br>or £0.0396 per<br>kg, wig. or<br>(b) 6.8% plus<br>wig. of 2.6% or<br>£0.0132 per kg<br>Wil. of (a) £0.0198<br>per kg or<br>(b) 6.4% plus<br>£0.0066 per kg |
| 51.03 A.              | Wil. of (a) 7.8% or<br>£0.0396 per kg,<br>wig. or (b) 7.6%<br>plus wig. of 2.6%<br>or £0.0132 per kg                            | 56.02 B.  |   |



| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   |
|-----------------------|--|-----------------------|--|
| 56.03                 | 6%   | 58.01 A.II.c)         | Wil. of (a) 10.5%<br>or £0.0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 19.2%<br>with a maximum of<br>3.20UA per m <sup>2</sup> ,<br>plus wig. of 3.5%<br>or £0.0119 per m <sup>2</sup><br>exclusive of fringes |
| 56.04                 | 6%   |                       |  |
| 56.06                 | Wil. of (a) 7.8%<br>or £0.0396 per<br>kg, wig. or<br>(b) 11.2% plus<br>wig. of 2.6% or<br>£0.0132 per kg   | 58.01 B.I.a)          | Wil. of (a) 12% or<br>£0.1614 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 16%<br>plus wig. of 4% or<br>£0.0538 per m <sup>2</sup><br>exclusive of fringes   |
| 57.05 A.I.            | 9%   |                       |  |
| 57.05 A.II.b)         | 4.5%   |                       |  |
| 57.05 B.II.b)         | 4.5%   |                       |  |
| 57.06 A.              | 9%   | 58.01 B.I.b)          | Wil. of (a) £0.1614<br>per m <sup>2</sup> exclusive<br>of fringes or (b)<br>16% plus £0.0538<br>per m <sup>2</sup> exclusive of<br>fringes   |
| 57.06 B.I.            | 6%   |                       |  |
| 57.06 B.II.           | 9%   |                       |  |
| 57.08                 | 6%   |                       |  |
| 57.09                 | 12%  | 58.01 B.II.a)         | Wil. of (a) 18% or<br>£0.0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 16%<br>plus wig. of 6% or<br>£0.0119 per m <sup>2</sup><br>exclusive of fringes   |
| 57.10                 | 12%  |                       |  |
| 57.12                 | 10.5%  |                       |  |
| 58.01 A.I.a)          | Wil. of (a) 12% or<br>£0.1614 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 19.2%<br>with a maximum<br>of 3.20UA per m <sup>2</sup> ,<br>plus wig. of 4% or<br>£0.0538 per m <sup>2</sup><br>exclusive of fringes | 58.01 B.II.b)         | Wil. of (a) 15% or<br>£0.0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 16%<br>plus wig. of 5% or<br>£0.0119 per m <sup>2</sup><br>exclusive of fringes   |
| 58.01 A.I.b)          | Wil. of (a) £0.1614<br>per m <sup>2</sup> exclusive<br>of fringes or (b)<br>19.2% with a<br>maximum of<br>3.20UA per m <sup>2</sup> ,<br>plus £0.0538 per m <sup>2</sup><br>exclusive of fringes                               | 58.01 B.II.c)         | Wil. of (a) 10.5% or<br>£0.0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 16%<br>plus wig. of 3.5%<br>or £0.0119 per m <sup>2</sup><br>exclusive of fringes   |
| 58.01 A.II.a)         | Wil. of (a) 18% or<br>£0.0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 19.2%<br>with a maximum<br>of 3.20UA per m <sup>2</sup> ,<br>plus wig. of 6% or<br>£0.0119 per m <sup>2</sup><br>exclusive of fringes | 58.01 C.I.a)          | Wil. of (a) 12% or<br>£0.1614 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 9.6%<br>plus wig. of 4% or<br>£0.0538 per m <sup>2</sup><br>exclusive of fringes  |
| 58.01 A.II.b)         | Wil. of (a) 15% or<br>£0.0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 19.2%<br>with a maximum<br>of 3.20UA per m <sup>2</sup> ,<br>plus wig. of 5%<br>or £0.0119 per m <sup>2</sup><br>exclusive of fringes | 58.01 C.I.b)          | Wil. of (a) £0.1614<br>per m <sup>2</sup> exclusive<br>of fringes or (b)<br>9.6% plus £0.0538<br>per m <sup>2</sup> exclusive of<br>fringes  |
|                       |  | 58.01 C.II.a)         | Wil. of (a) 18%<br>or £0.0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 9.6%<br>plus wig. of 6%<br>or £0.0119<br>per m <sup>2</sup> exclusive of<br>fringes   |

| (1)<br>Tariff Heading          | (2)<br>Rate of Import<br>Duty (if any)  | (1)<br>Tariff Heading   | (2)<br>Rate of Import<br>Duty (if any)  |
|--------------------------------|---|---|---|
| 58.01 C.II.b)                  | Wil. of (a) 15% or<br>£0-0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 9·6%<br>plus wig. of 5% or<br>£0-0119 per m <sup>2</sup><br>exclusive of fringes         | 58.02 B.I.  | Wil. of (a) 18% or<br>£0-0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 18·4%<br>plus wig. of 6%<br>or £0-0119 per m <sup>2</sup><br>exclusive of<br>fringes |
| 58.01 C.II.c)                  | Wil. of (a) 10·5% or<br>£0-0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 9·6%<br>plus wig. of<br>3·5% or £0-0119<br>per m <sup>2</sup> exclusive<br>of fringes  | 58.02 B.II.   | Wil. of (a) 15% or<br>£0-0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 8·4%<br>plus wig. of 5% or<br>£0-0119 per m <sup>2</sup><br>exclusive of fringes     |
| 58.02 A.I.a)<br>58.02 A.I.b)1. | 12%<br>Wil. of (a) 18% or<br>£0-0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 18·4%<br>plus wig. of 6%<br>or £0-0119 per m <sup>2</sup><br>exclusive of fringes | 58.02 B.III.  | Wil. of (a) 10·5% or<br>£0-0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 8·4%<br>plus wig. of 3·5%<br>or £0-0119 per m <sup>2</sup><br>exclusive of fringes |
| 58.02 A.I.b)2.                 | Wil. of (a) 15% or<br>£0-0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 18·4%<br>plus wig. of 5% or<br>£0-0119 per m <sup>2</sup><br>exclusive of<br>fringes     | 58.05 A.I.a)<br>58.05 A.I.b)<br>58.05 A.II.<br>58.05 B.   | 10·5%<br>10·5%<br>10·5%<br>10·5%  |
| 58.02 A.I.b)3.                 | Wil. of (a) 10·5% or<br>£0-0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 18·4%<br>plus wig. of 3·5%<br>or £0-0119 per m <sup>2</sup><br>exclusive of<br>fringes | 58.06<br>58.07 B.I.a)<br>58.07 B.I.b)   | 10·5%<br>7·8%<br>4·5%   |
| 58.02 A.II.a)                  | Wil. of (a) 18% or<br>£0-0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 16%<br>plus wig. of 6% or<br>£0-0119 per m <sup>2</sup><br>exclusive of fringes          | 58.08 B.I.a)<br>58.08 B.II.   | Wil. of (a) 13·5% or<br>£0-0178 per m <sup>2</sup> ,<br>wig. or (b) 8·8%<br>plus wig. of 4·5%<br>or £0-0059 per m <sup>2</sup><br>12%<br>12%                                  |
| 58.02 A.II.b)                  | Wil. of (a) 15% or<br>£0-0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 16%<br>plus wig. of 5% or<br>£0-0119 per m <sup>2</sup><br>exclusive of fringes          | 58.09<br>58.10 A.II.<br>58.10 B.II.   | 12%<br>12%<br>12%   |
| 58.02 A.II.c)                  | Wil. of (a) 10·5%<br>or £0-0358 per m <sup>2</sup><br>exclusive of fringes,<br>wig. or (b) 16%<br>plus wig. of 3·5%<br>or £0-0119 per m <sup>2</sup><br>exclusive of fringes      | 59.01 A.I. b)<br>59.01 A.II.b)<br>59.01 B.I.a)  | 9%<br>3%<br>Wil. of (a) £0-0198<br>per kg of mmf. or<br>(b) 3·2% plus<br>£0-0066 per kg of<br>mmf.  |
|                                |   | 59.02 A.<br>59.03 A.<br>59.03 B.<br>59.04 A.I.<br>59.04 A.II.<br>59.04 B.I.<br>59.04 B.II.a)<br>59.04 B.II.b)<br>59.04 B.III. | 10·5%<br>10·5%<br>12%<br>12%<br>9%<br>9%<br>6%<br>4·5%<br>9%<br>9%  |

| (1)<br>Tariff Heading   | (2)<br>Rate of Import<br>Duty (if any)  | (1)<br>Tariff Heading                         | (2)<br>Rate of Import<br>Duty (if any)   |
|---|---|---|--|
| 59.05 A.I.a)3.<br>59.05 A.I.b)1.aa)   | 12%<br>Wil. of (a) 13.5% or<br>£0.0178 per m <sup>2</sup> ,<br>wig. or (b) 8.8%<br>plus wig. of 4.5%<br>or £0.0059 per m <sup>2</sup>                       | 60.01 C.II.a)2.<br>60.01 C.II.b)              | 10.5%<br>10.5%   |
| 59.05 A.I.b)1.bb)<br>59.05 A.I.b)2.<br>59.05 A.II.a)2.<br>59.05 A.II.a)3.<br>59.05 A.II.b)1.aa) | 12%<br>12%<br>15%<br>12%<br>Wil. of (a) 13.5% or<br>£0.0178 per m <sup>2</sup> ,<br>wig. or (b) 10.8%<br>plus wig. of 4.5%<br>or £0.0059 per m <sup>2</sup> | 60.02 A.<br><br>60.02 B.I.<br><br>60.02 B.II. | Wil. of (a) 15% or<br>£0.3306 per kg,<br>wig. or (b) 16%<br>plus wig. of 5%<br>or £0.1102 per kg<br>Wil. of (a) 15% or<br>£0.1653 per kg,<br>wig. or (b) 16%<br>plus wig. of 5%<br>or £0.0551 per kg<br>Wil. of (a) 13.5%<br>or £0.1653 per kg,<br>wig. or (b) 16%<br>plus wig. of 4.5%<br>or £0.0551 per kg |
| 59.05 A.II.b)1.bb)<br>59.05 A.II.b)2.<br>59.05 B.I.a)2.<br>59.05 B.I.b)                         | 12%<br>12%<br>15%<br>Wil. of (a) 13.5%<br>or £0.0178 per m <sup>2</sup> ,<br>wig. or (b) 10.8%<br>plus wig. of 4.5%<br>or £0.0059 per m <sup>2</sup> ,      | 60.02 C.I.<br>60.02 C.II.<br><br>60.03 A.     | 15%<br>12%<br><br>Wil. of (a) 15% or<br>£0.1800 per doz<br>pairs, wig. or (b)<br>10.4% plus wig. of<br>5% or £0.0600 per<br>doz pairs  |
| 59.05 B.II.b)1.aa)  | Wil. of (a) 13.5%<br>or £0.0178 per m <sup>2</sup> ,<br>wig. or (b) 7.6%<br>plus wig. of 4.5%<br>or £0.0059 per m <sup>2</sup>                              | 60.03 B.<br>60.03 C.                          | 12%<br>12%   |
| 59.07   | 10.5%   | 60.06 A.<br>60.06 B.                          | 10.5%<br>12%   |
| 59.08   | 10.5%   | 61.01 A.                                      | Wil. of (a) 12% or<br>£0.3306 per kg,<br>wig. or (b) 13.6%<br>plus wig. of 4%<br>or £0.1102 per kg   |
| 59.10   | 6%  | 61.01 B.<br>61.01 C.                          | 12%<br>12%   |
| 59.11 A.II.<br>59.11 B.   | 10.5%<br>10.5%  | 61.02 A.I.                                    | Wil. of (a) 12% or<br>£0.3306 per kg,<br>wig. or (b) 8.4%<br>plus wig. of 4% or<br>£0.1102 per kg  |
| 59.13   | 10.5%   | 61.02 A.II.<br>61.02 A.III.<br>61.02 B.I.     | 12%<br>12%<br>Wil. of (a) 12% or<br>£0.3306 per kg,<br>wig. or (b) 13.6%<br>plus wig. of 4% or<br>£0.1102 per kg   |
| 59.15   | 10.5%   | 61.02 B.II.<br>61.02 B.III.                   | 12%<br>12%   |
| 59.16 B.  | 8.4%  | 61.04 A.                                      | Wil. of (a) 12% or<br>£0.3306 per kg,<br>wig. or (b) 10.4%<br>plus wig. of 4% or<br>£0.1102 per kg   |
| 59.17 B.I.a)1.<br>59.17 C.I.a)<br>59.17 C.I.b)<br>59.17 C.II.a)<br>59.17 D.I.                   | —<br>3.6%<br>10.5%<br>3.6%<br>10.5%   | 61.04 B.<br>61.04 C.                          | 12%<br>12%   |
| 60.01 A.I.<br>60.01 A.II.<br>60.01 B.I.<br>60.01 B.II.a)  | 12%<br>10.5%<br>12%<br>Wil. of (a) 10.5% or<br>£0.0143 per m <sup>2</sup> ,<br>wig. or (b) 10.4%<br>plus wig. of 3.5%<br>or £0.0047 per m <sup>2</sup>      |   |  |
| 60.01 B.II.b)<br>60.01 C.I.<br>60.01 C.II.a)1.  | 10.5%<br>12%<br>Wil. of (a) 10.5%<br>or £0.0143 per m <sup>2</sup> ,<br>wig. or (b) 11.2%<br>plus wig. of 3.5%<br>or £0.0047 per m <sup>2</sup>             |   |  |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   |
|-----------------------|--|-----------------------|--|
| 61.05 A.I.            | Wil. of (a) 12% or £0-3306 per kg, wig. or (b) 8·8% plus wig. of 4% or £0-1102 per kg  | 61.10 A.              | Wil. of (a) 15% or £0-3306 per kg, wig. or (b) 11·6% plus wig. of 5% or £0-1102 per kg     |
| 61.05 A.II.           | Wil. of (a) 12% or £0-1653 per kg, wig. or (b) 8·8% plus wig. of 4% or £0-0551 per kg  | 61.10 B.I.            | Wil. of (a) 15% or £0-1653 per kg, wig. or (b) 11·6% plus wig. of 5% or £0-0551 per kg     |
| 61.05 A.III.          | Wil. of (a) 12% or £0-0991 per kg, wig. or (b) 8·8% plus wig. of 4% or £0-0330 per kg  | 61.10 B.II.           | Wil. of (a) 13·5% or £0-1653 per kg, wig. or (b) 11·6% plus wig. of 4·5% or £0-0551 per kg |
| 61.05 B.I.            | Wil. of (a) 12% or £0-3306 per kg, wig. or (b) 11·2% plus wig. of 4% or £0-1102 per kg | 61.10 C.I.            | 15%  |
| 61.05 B.II.           | Wil. of (a) 12% or £0-1653 per kg, wig. or (b) 11·2% plus wig. of 4% or £0-0551 per kg | 61.10 C.II.           | 12%  |
| 61.05 B.III.          | Wil. of (a) 12% or £0-0991 per kg, wig. or (b) 11·2% plus wig. of 4% or £0-0330 per kg | 61.11 A.              | Wil. of (a) 12% or £0-3306 per kg, wig. or (b) 8·4% plus wig. of 4% or £0-1102 per kg      |
| 61.06 A.              | Wil. of (a) 12% or £0-3306 per kg, wig. or (b) 12·8% plus wig. of 4% or £0-1102 per kg | 61.11 B.              | 12%  |
| 61.06 B.              | 12%  | 61.11 C.              | 12%  |
| 61.06 C.              | 12%  | 62.01                 | 12%  |
| 61.07 A.              | Wil. of (a) 12% or £0-3306 per kg, wig. or (b) 8·4% plus wig. of 4% or £0-1102 per kg  | 62.02 B.II.a)         | 17·5%  |
| 61.07 B.              | 12%  | 62.03 A.I.a)          | —  |
| 61.07 C.              | 12%  | 62.03 A.II.a)1.       | 15%  |
| 61.08 A.              | Wil. of (a) 12% or £0-3306 per kg, wig. or (b) 8·4% plus wig. of 4% or £0-1102 per kg  | 62.03 A.II.a)2.       | 12%  |
| 61.08 B.              | 12%  | 62.03 A.II.b)1.       | 15%  |
| 61.08 C.              | 12%  | 62.03 A.II.b)2.       | 12%  |
| 61.09 A.              | Wil. of (a) 12% or £0-3306 per kg, wig. or (b) 6·8% plus wig. of 4% or £0-1102 per kg  | 62.03 A.II.c)1.       | 15%  |
| 61.09 C.I.            | 9%   | 62.03 A.II.c)2.       | 12%  |
|                       |  | 62.03 B.I.b)2.aa)     | 10·5%  |
|                       |  | 62.03 B.II.a)         | 15%  |
|                       |  | 62.03 B.II.b)1.       | 10·5%  |
|                       |  | 62.03 B.II.b)2.       | 12%  |
|                       |  | 62.04 A.I.            | 12%  |
|                       |  | 62.04 A.II.a)         | —  |
|                       |  | 62.04 A.II.b)         | 12%  |
|                       |  | 62.04 B.I.            | 12%  |
|                       |  | 62.04 B.II.a)         | —  |
|                       |  | 62.04 B.II.b)         | 12%  |
|                       |  | 62.05 B.              | 12%  |
|                       |  | 62.05 C.              | 12%  |
|                       |  | 63.01                 | 3 times the M rate applicable to the goods when new  |
|                       |  | 64.01 A.I.            | Wil. of (a) £0-2000 per pair or (b) £0-0400 per pair plus 16%                              |
|                       |  | 64.01 A.II.           | Wil. of (a) £0-0750 per pair or (b) £0-0150 per pair plus 16%                              |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   | (1)<br>Tariff Heading   | (2)<br>Rate of Import<br>Duty (if any)  |
|-----------------------|--|---|---|
| 64.01 B.I.            | Wil. of (a) £0-0500 per pair or (b) £0-0100 per pair plus 16%                            | 64.04 A.II.<br>64.04 B.I.   | 6%<br>Wil. of (a) 3% or £0-0450 per pair, wig. or (b) 5-6% plus wig. of 1% or £0-0150 per pair                  |
| 64.01 B.II.           | Wil. of (a) £0-0400 per pair or (b) £0-0080 per pair plus 16%                            | 64.04 B.II.<br>64.04 B.III.   | 4-5%<br>6%  |
| 64.02 A.II.a)         | Wil. of (a) 5% or £0-0750 per pair, wig. or (b) 6-4% plus wig. of 1% or £0-0150 per pair | 64.05 A.<br>64.05 B.I.<br>64.05 B.II.   | 6%<br>—<br>6%   |
| 64.02 A.II.b)         | 7-5%   | 65.01 B.I.b)  | 9%  |
| 64.02 B.I.a)          | 10%  | 65.02 A.II.a)   | 3%  |
| 64.02 B.I.b)1.aa)     | Wil. of (a) £0-2000 per pair or (b) £0-0400 per pair plus 16%                            | 65.02 A.II.b)   | 4-5%  |
| 64.02 B.I.b)1.bb)     | Wil. of (a) £0-0750 per pair or (b) £0-0150 per pair plus 16%                            | 65.02 B.II.   | 4-5%  |
| 64.02 B.I.b)2.aa)     | Wil. of (a) £0-0500 per pair or (b) £0-0100 per pair plus 16%                            | 65.03 B.I.  | 12%   |
| 64.02 B.I.b)2.bb)     | Wil. of (a) £0-0400 per pair or (b) £0-0080 per pair plus 16%                            | 65.04 A.I.b)1.<br>65.04 A.I.b)2.<br>65.04 A.II.b)   | 3%<br>4-5%<br>4-5%  |
| 64.02 B.II.a)1.       | Wil. of (a) 10% or £0-0750 per pair, wig. or (b) 16% plus wig. of 2% or £0-0150 per pair | 65.06 A.  | 6%  |
| 64.02 B.II.a)2.       | 10%  | 66.01   | 12%   |
| 64.02 B.II.b)1.       | Wil. of (a) 5% or £0-0750 per pair, wig. or (b) 16% plus wig. of 1% or £0-0150 per pair  | 66.02   | 6%  |
| 64.02 B.II.b)2.       | 7-5%   | 66.03   | 6%  |
| 64.02 B.II.b)3.       | 10%  | 67.01 A.II.<br>67.01 B.<br>67.01 C.   | 6%<br>6%<br>6%  |
| 64.03 A.I.            | Wil. of (a) 6% or £0-0450 per pair, wig. or (b) 7-2% plus wig. of 2% or £0-0150 per pair | 67.02 A.I.a)<br>67.02 A.I.b)<br>67.02 A.II.a)<br>67.02 A.II.b)<br>67.02 B.I.<br>67.02 B.II.   | 12-6%<br>7-5%<br>12-6%<br>7-5%<br>12-6%<br>7-5%   |
| 64.03 A.II.           | 6%   | 67.03   | 3%  |
| 64.03 B.I.            | Wil. of (a) 3% or £0-0450 per pair, wig. or (b) 7-2% plus wig. of 1% or £0-0150 per pair | 67.04   | 6%  |
| 64.03 B.II.           | 4-5%   | 67.05   | 6%  |
| 64.03 B.III.          | 6%   | 68.02 A.I.a)1.aa)<br>68.02 A.I.a)1.bb)11.<br>68.02 A.I.a)1.bb)22.<br>68.02 A.I.a)2.<br>68.02 A.I.b)1.<br>68.02 A.I.b)2.aa)11.<br>68.02 A.I.b)2.bb)<br>68.02 A.II.a)1.aa)<br>68.02 A.II.a)2.<br>68.02 A.II.b)2.<br>68.02 A.III.a)1.aa)<br>68.02 A.III.a)2.<br>68.02 A.III.b)1.aa)11.<br>68.02 A.III.b)1.aa)22. | 6%<br>3%<br>9%<br>4-5%<br>4-5%<br>—<br>4-5%<br>6%<br>4-5%<br>4-5%<br>6%<br>4-5%<br>6%<br>4-5%<br>9%<br>9%<br>6% |
| 64.04 A.I.            | Wil. of (a) 6% or £0-0450 per pair, wig. or (b) 5-6% plus wig. of 2% or £0-0150 per pair |   |   |

| (1)<br>Tariff Heading  | (2)<br>Rate of Import<br>Duty (if any) | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  |
|------------------------|--|-----------------------|---|
| 68.02 A.III.b)1.bb)    | 4.5%                                   | 69.08 A.I.            | Wil. of (a) £0.1345<br>per m <sup>2</sup> or (b) wig.<br>of 7.2% or 0.36UA                            |
| 68.02 A.III.b)2.aa)22. | 6%                                     |                       | per m <sup>2</sup> with a<br>maximum of   |
| 68.02 A.III.b)2.bb)    | 4.5%                                   |                       | 14.4%, plus   |
| 68.02 A.IV.a)1.        | 6%                                     |                       | £0.0269 per m <sup>2</sup>  |
| 68.02 A.IV.b)1.        | 6%                                     | 69.08 A.II.           | Wil. of (a) 15% or<br>£0.1345 per m <sup>2</sup> ,<br>wig. or (b) wig. of                             |
| 68.02 A.IV.c)          | 4.5%                                   |                       | 7.2% or 0.36UA  |
| 68.02 B.II.a)          | 6%                                     |                       | per m <sup>2</sup> with a<br>maximum of 14.4%,<br>plus wig. of 3% or                                  |
| 68.02 B.III.           | 4.5%                                   |                       | £0.0269 per m <sup>2</sup>  |
| 68.04 A.               | 4.2%                                   |                       | Wil. of (a) £0.1345<br>per m <sup>2</sup> or (b) 7.2%<br>plus £0.0269 per m <sup>2</sup>              |
| 68.05                  | 4.2%                                   | 69.08 B.I.a)          | Wil. of (a) £0.1345<br>per m <sup>2</sup> or (b) wig.<br>of 7.2% or 0.24UA                            |
| 68.06                  | 4.8%                                   |                       | per m <sup>2</sup> with a<br>maximum of   |
| 68.07                  | 3%                                     | 69.08 B.II.a)         | 14.4%, plus   |
| 68.08 B.               | 3%                                     |                       | £0.0269 per m <sup>2</sup>  |
| 68.09                  | 6%                                     |                       | Wil. of (a) 15% or<br>£0.1345 per m <sup>2</sup> ,<br>wig. or (b) wig. of                             |
| 68.10                  | 3%                                     |                       | 7.2% or 0.24UA  |
| 68.11                  | 3%                                     |                       | per m <sup>2</sup> with a<br>maximum of   |
| 68.12                  | 4.5%                                   | 69.08 B.II.b)         | 14.4%, plus   |
| 68.13 A.               | 4.5%                                   |                       | £0.0269 per m <sup>2</sup>  |
| 68.13 B.I.             | 4.5%                                   |                       | Wil. of (a) 15% or<br>£0.1345 per m <sup>2</sup> ,<br>wig. or (b) wig. of                             |
| 68.13 B.II.            | 4.5%                                   |                       | 7.2% or 0.24UA  |
| 68.13 B.III.a)         | 6%                                     |                       | per m <sup>2</sup> with a<br>maximum of   |
| 68.13 B.III.b)         | 4.5%                                   |                       | 14.4%, plus wig.<br>of 3% or £0.0269  |
| 68.13 C.               | 4.5%                                   |                       | per m <sup>2</sup>  |
| 68.14 A.               | 7.2%                                   | 69.09 A.I.            | 10.2%   |
| 68.14 B.               | 4.5%                                   | 69.09 A.II.           | 6%  |
| 68.15 C.               | 6%                                     | 69.09 B.II.           | 6%  |
| 68.16                  | 3%                                     | 69.10                 | 7.5%  |
| 69.01 A.               | 2.4%                                   | 69.11 A.I.            | 7.5%  |
| 69.01 B.I.             | 2.4%                                   | 69.11 A.II.           | Wil. of (a) £0.7381<br>per 100 kg or (b)<br>£0.2460 per 100 kg<br>plus wig. of 10.8%<br>or 9.76UA per |
| 69.01 B.II.            | 6%                                     |                       | 100 kg gross  |
| 69.02                  | 3%                                     |                       | Wil. of (a) £0.7381<br>per 100 kg or (b)<br>£0.2460 per 100 kg<br>plus wig. of 10.8%<br>or 9.76UA per |
| 69.03 A.I.             | 10.2%                                  | 69.11 A.III.          | 100 kg gross  |
| 69.03 A.II.            | 3%                                     |                       | Wil. of (a) £5.3146<br>per 100 kg or (b)<br>£1.7715 per 100 kg<br>plus wig. of 10.8%<br>or 9.76UA per |
| 69.03 B.I.             | 10.2%                                  |                       | 100 kg gross  |
| 69.03 B.II.            | 3%                                     | 69.11 A.IV.           | Wil. of (a) £5.3146<br>per 100 kg or (b)<br>£1.7715 per 100 kg<br>plus wig. of 10.8%<br>or 9.76UA per |
| 69.03 C.II.            | 3%                                     |                       | 100 kg gross  |
| 69.04                  | 3%                                     |                       | Wil. of (a) £5.3146<br>per 100 kg or (b)<br>£1.7715 per 100 kg<br>plus wig. of 10.8%<br>or 9.76UA per |
| 69.05 A.               | 3.6%                                   |                       | 100 kg gross  |
| 69.05 B.I.             | 3.6%                                   |                       | 7.5%  |
| 69.06 B.               | 6%                                     | 69.11 B.I.            |   |
| 69.07                  | 7.5%                                   |                       |   |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   | (1)<br>Tariff Heading                           | (2)<br>Rate of Import<br>Duty (if any)   |
|-----------------------|--|---|--|
| 69.11 B.II.           | Wil. of (a) £0-7381 per 100 kg or (b) £0-2460 per 100 kg plus wig. of 10·8% or 20UA per 100 kg         | 69.12 C.I.e)                                    | Wil. of (a) £5-3146 per 100 kg or (b) £1-7715 per 100 kg plus wig. of 8·4% or 10·88UA per 100 kg gross           |
| 69.11 B.III.          | Wil. of (a) £0-7381 per 100 kg or (b) £0-2460 per 100 kg plus wig. of 10·8% or 20UA per 100 kg         | 69.12 C.II.a)<br>69.12 C.II.b)<br>69.12 C.II.c) | 8·4%<br>7·5%<br>Wil. of (a) £0-7381 per 100 kg or (b) £0-2460 per 100 kg plus wig. of 8·4% or 14·40UA per 100 kg |
| 69.11 B.IV.           | Wil. of (a) £5-3146 per 100 kg or (b) £1-7715 per 100 kg plus wig. of 10·8% or 20UA per 100 kg         | 69.12 C.II.d)                                   | Wil. of (a) £0-7381 per 100 kg or (b) £0-2460 per 100 kg plus wig. of 8·4% or 14·40UA per 100 kg                 |
| 69.12 A.I.            | 8·4%   | 69.12 C.II.e)                                   | Wil. of (a) £5-3146 per 100 kg or (b) £1-7715 per 100 kg plus wig. of 8·4% or 14·40UA per 100 kg                 |
| 69.12 A.II.           | 7·5%   |   |  |
| 69.12 A.III.          | Wil. of (a) £0-7381 per 100 kg or (b) £0-2460 per 100 kg plus 6%                                       | 69.12 D.I.                                      | 7·5%<br>Wil. of (a) £0-7381 per 100 kg or (b) £0-2460 per 100 kg plus 11·2%                                      |
| 69.12 A.IV.           | Wil. of (a) £0-7381 per 100 kg or (b) £0-2460 per 100 kg plus 6%                                       | 69.12 D.II.                                     | Wil. of (a) £0-7381 per 100 kg or (b) £0-2460 per 100 kg plus 11·2%  |
| 69.12 A.V.            | Wil. of (a) £5-3146 per 100 kg or (b) £1-7715 per 100 kg plus 6%                                       | 69.12 D.III.                                    | Wil. of (a) £0-7381 per 100 kg or (b) £0-2460 per 100 kg plus 11·2%  |
| 69.12 B.I.            | 7·5%   | 69.12 D.IV.                                     | Wil. of (a) £5-3146 per 100 kg or (b) £1-7715 per 100 kg plus 11·2%  |
| 69.12 B.II.           | Wil. of (a) £0-7381 per 100 kg or (b) £0-2460 per 100 kg plus 7·6%                                     |   |  |
| 69.12 B.III.          | Wil. of (a) £0-7381 per 100 kg or (b) £0-2460 per 100 kg plus 7·6%                                     | 69.13 A.I.                                      | Wil. of (a) £5-3146 per 100 kg or (b) £1-7715 per 100 kg plus 6·4%   |
| 69.12 B.IV.           | Wil. of (a) £5-3146 per 100 kg or (b) £1-7715 per 100 kg plus 7·6%                                     | 69.13 A.II.<br>69.13 B.I.                       | 6%<br>Wil. of (a) £5-3146 per 100 kg or (b) £1-7715 per 100 kg net plus wig. of 8·8% or 56 UA per 100 kg gross   |
| 69.12 C.I.a)          | 8·4%   | 69.13 B.II.                                     | 6%   |
| 69.12 C.I.b)          | 7·5%   | 69.13 C.I.                                      | Wil. of (a) £5-3146 per 100 kg or (b) £1-7715 per 100 kg net plus wig. of 8% or 28 UA per 100 kg gross           |
| 69.12 C.I.c)          | Wil. of (a) £0-7381 per 100 kg or (b) £0-2460 per 100 kg plus wig. of 8·4% or 10·88UA per 100 kg gross |   |  |
| 69.12 C.I.d)          | Wil. of (a) £0-7381 per 100 kg or (b) £0-2460 per 100 kg plus wig. of 8·4% or 10·88UA per 100 kg gross | 69.13 C.II.                                     | 6%   |
|                       |  | 69.14   | 6%   |
|                       |  | 70.01 B.  | 3%   |
|                       |  | 70.03 A.  | 3%   |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)                                       | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  |
|-----------------------|--|-----------------------|---|
| 70.04                 | 4.5%   | 71.05 D.              | 3%  |
| 70.05                 | 4.5%   | 71.05 E.              | 3%  |
| 70.06                 | 4.5%   | 71.06                 | 3%  |
| 70.07                 | 4.5%   | 71.07 B.I.            | —   |
| 70.08                 | 6%   | 71.07 D.              | 3%  |
| 70.09 A.              | 9%   | 71.07 E.              | 3%  |
| 70.09 B.              | 6%   | 71.08                 | 3%  |
| 70.10                 | 7.5%   | 71.09 A.II.b)1.aa)    | —   |
| 70.11 A.              | 3%   | 71.09 A.II.b)3.       | 3%  |
| 70.11 B.              | 7.5%   | 71.09 A.II.b)4.       | 3%  |
| 70.12                 | 9%   | 71.09 B.II.b)1.       | —   |
| 70.13 A.              | Wil. of (a) £0.7381<br>per 100 kg or (b)<br>£0.2460 per 100 kg<br>plus 12.4% | 71.10                 | 3%  |
| 70.13 B.              | 9.3%   | 71.12 B.              | 7.5%  |
| 70.14 A.              | 6%   | 71.14                 | 6%  |
| 70.14 B.II.           | 6%   | 71.15 A.II.b)         | 7.5%  |
| 70.15 B.              | 3%   | 71.15 B.I.b)1.aa)     | —   |
| 70.16                 | 3%   | 71.15 B.I.b)1.bb)     | 4.5%  |
| 70.17 A.II.           | 10.2%  | 71.15 B.I.b)2.bb)     | 7.5%  |
| 70.17 B.              | 10.2%  | 71.15 B.II.a)         | —   |
| 70.19 A.I.b)          | —  | 71.15 B.II.b)         | 4.5%  |
| 70.19 A.II.           | —  | 71.15 B.II.d)         | 7.5%  |
| 70.19 A.III.b)        | —  | 71.16                 | 7.5%  |
| 70.19 A.IV.a)         | 3%   | 73.02 A.II.           | —   |
| 70.19 A.IV.b)         | —  | 73.02 B.I.            | —   |
| 70.19 B.              | 3%   | 73.02 B.II.           | 3%  |
| 70.19 C.I.            | 4.5%   | 73.02 C.I.            | —   |
| 70.19 C.II.           | 7.5%   | 73.02 C.II.           | 3%  |
| 70.19 D.I.            | 7.5%   | 73.02 D.              | —   |
| 70.19 D.II.a)         | —  | 73.02 E.I.            | —   |
| 70.19 D.II.b)         | 3%   | 73.02 E.II.a)         | —   |
| 70.20                 | 6%   | 73.02 E.II.b)         | 3%  |
| 70.21 A.              | 7.5%   | 73.02 G.I.            | —   |
| 70.21 B.              | 6%   | 73.02 G.II.           | —   |
| 71.02 B.I.a)1.        | 3%   | 73.02 G.III.          | —   |
| 71.02 B.I.a)2.        | —  | 73.02 G.V.            | 3%  |
| 71.02 B.I.b)2.        | —  | 73.05 A.I.            | —   |
| 71.03 A.II.           | —  | 73.07 A.II.           | Wil. of (a) £1.8894<br>per t or 4.8%<br>wig. or (b) 4%<br>plus wig. of 1.6%<br>or £0.6298 per t   |
| 71.03 B.I.a)          | 3%   | 73.07 B.II.           | Wil. of (a) £1.8894<br>per t or 4.8%<br>wig. or (b) 4%<br>plus wig. of 1.6%<br>or £0.6298 per t   |
| 71.03 B.I.b)          | —  | 73.10 B.              | Wil. of (a) £2.1258<br>per t or 4.8%<br>wig. or (b) 5.6%<br>plus wig. of 1.6%<br>or £0.7086 per t |
| 71.03 B.II.           | —  |                       |   |
| 71.05 B.I.            | —  |                       |   |
| 71.05 C.              | 3%   |                       |   |



| (1)<br>Tariff Heading              | (2)<br>Rate of Import<br>Duty (if any)  | (1)<br>Tariff Heading            | (2)<br>Rate of Import<br>Duty (if any)   |
|------------------------------------|---|----------------------------------|--|
| 73.10 C.I.<br>73.10 C.II.          | —<br>Wil. of (a) £3·3069<br>per t or 4·8%<br>wig. or (b) 5·6%<br>plus wig. of 1·6%<br>or £1·1023 per t    | 73.11 A.IV.b)2.                  | Wil. of (a) £2·1258<br>per t or 4·8%<br>wig. or (b) 5·6%<br>plus wig. of 1·6%<br>or £0·7086 per t      |
| 73.10 C.III.                       | Wil. of (a) £2·1258<br>per t or 4·8%<br>wig. or (b) 5·6%<br>plus wig. of 1·6%<br>or £0·7086 per t         | 73.12 B.II.a)<br>73.12 B.II.b)1. | —<br>Wil. of (a) £2·2437<br>per t or 4·8%<br>wig. or (b) 6·4%<br>plus wig. of 1·6%<br>or £0·7479 per t |
| 73.10 D.I.b)                       | Wil. of (a) £2·1258<br>per t or 4·8%<br>wig. or (b) 5·6%<br>plus wig. of 1·6%<br>or £0·7086 per t         | 73.12 B.II.b)2.                  | Wil. of (a) £3·3069<br>per t or 4·8%<br>wig. or (b) 6·4%<br>plus wig. of 1·6%<br>or £1·1023 per t      |
| 73.10 D.II.a)                      | Wil. of (a) £3·3069<br>per t or 4·8%<br>wig. or (b) 5·6%<br>plus wig. of 1·6%<br>or £1·1023 per t         | 73.12 C.I.a)                     | Wil. of (a) £2·2437<br>per t or 4·8%<br>wig. or (b) 6·4%<br>plus wig. of 1·6%<br>or £0·7479 per t      |
| 73.10 D.II.b)                      | Wil. of (a) £2·1258<br>per t or 4·8%<br>wig. or (b) 5·6%<br>plus wig. of 1·6%<br>or £0·7086 per t         | 73.12 C.I.b)                     | Wil. of (a) £3·3069<br>per t or 4·8%<br>wig. or (b) 6·4%<br>plus wig. of 1·6%<br>or £1·1023 per t      |
| 73.11 A.II.a)                      | Wil. of (a) £3·5430<br>per t or 4·8%<br>wig. or (b) 5·6%<br>plus wig. of 1·6%<br>or £1·1810 per t         | 73.12 C.II.a)                    | Wil. of (a) £2·2437<br>per t or 4·8%<br>wig. or (b) 6·4%<br>plus wig. of 1·6%<br>or £0·7479 per t      |
| 73.11 A.II.b)                      | Wil. of (a) £2·1258<br>per t or 4·8%<br>wig. or (b) 5·6%<br>plus wig. of 1·6%<br>or £0·7086 per t         | 73.12 C.II.b)                    | Wil. of (a) £3·3069<br>per t or 4·8%<br>wig. or (b) 6·4%<br>plus wig. of 1·6%<br>or £1·1023 per t      |
| 73.11 A.III.a)<br>73.11 A.III.b)1. | 4·8%<br>Wil. of (a) £3·5430<br>per t or 4·8%<br>wig. or (b) 5·6%<br>plus wig. of 1·6%<br>or £1·1810 per t | 73.12 C.III.b)1.                 | Wil. of (a) £2·2437<br>per t or 4·8%<br>wig. or (b) 6·4%<br>plus wig. of 1·6%<br>or £0·7479 per t      |
| 73.11 A.III.b)2.                   | Wil. of (a) £2·1258<br>per t or 4·8%<br>wig. or (b) 5·6%<br>plus wig. of 1·6%<br>or £0·7086 per t         | 73.12 C.III.b)2.                 | Wil. of (a) £3·3069<br>per t or 4·8%<br>wig. or (b) 6·4%<br>plus wig. of 1·6%<br>or £1·1023 per t      |
| 73.11 A.IV.a)2.aa)                 | Wil. of (a) £3·5430<br>per t or 4·8%<br>wig. or (b) 5·6%<br>plus wig. of 1·6%<br>or £1·1810 per t         | 73.12 C.IV.a)                    | Wil. of (a) £2·2437<br>per t or 4·8%<br>wig. or (b) 6·4%<br>plus wig. of 1·6%<br>or £0·7479 per t      |
| 73.11 A.IV.a)2.bb)                 | Wil. of (a) £2·1258<br>per t or 4·8%<br>wig. or (b) 5·6%<br>plus wig. of 1·6%<br>or £0·7086 per t         | 73.12 C.IV.b)                    | Wil. of (a) £3·3069<br>per t or 4·8%<br>wig. or (b) 6·4%<br>plus wig. of 1·6%<br>or £1·1023 per t      |
| 73.11 A.IV.b)1.                    | Wil. of (a) £3·5430<br>per t or 4·8%<br>wig. or (b) 5·6%<br>plus wig. of 1·6%<br>or £1·1810 per t         | 73.12 C.V.a)2.aa)                | Wil. of (a) £2·2437<br>per t or 4·8%<br>wig. or (b) 6·4%<br>plus wig. of 1·6%<br>or £0·7479 per t      |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   | (1)<br>Tariff Heading        | (2)<br>Rate of Import<br>Duty (if any)  |
|-----------------------|--|------------------------------|---|
| 73.12 C.V.a)2.bb)     | Wil. of (a) £3-3069<br>per t or 4.8%,<br>wig. or (b) 6.4%<br>plus wig. of 1.6%<br>or £1-1023 per t | 73.13 B.V.b)2.aa)            | Wil. of (a) £3-4248<br>per t or 4.8%,<br>wig. or (b) 5.6%<br>plus wig. of 1.6%<br>or £1-1416 per t      |
| 73.12 C.V.b)1.        | Wil. of (a) £2-2437<br>per t or 4.8%,<br>wig. or (b) 6.4%<br>plus wig. of 1.6%<br>or £0-7479 per t | 73.13 B.V.b)2.bb)            | Wil. of (a) £2-9526<br>per t or 4.8%,<br>wig. or (b) 5.6%<br>plus wig. of 1.6%<br>or £0-9842 per t      |
| 73.12 C.V.b)2.        | Wil. of (a) £3-3069<br>per t or 4.8%,<br>wig. or (b) 6.4%<br>plus wig. of 1.6%<br>or £1-1023 per t | 73.16 A.I.a)<br>73.16 A.I.b) | —<br>Wil. of (a) £2-0076<br>per t or 4.8%,<br>wig. or (b) 7.2%<br>plus wig. of 1.6%<br>or £0-6692 per t |
| 73.12 D.I.            | Wil. of (a) £2-2437<br>per t or 4.8%,<br>wig. or (b) 6.4%<br>plus wig. of 1.6%<br>or £0-7479 per t | 73.16 D.II.                  | Wil. of (a) £2-5980<br>per t or 4.8%,<br>wig. or (b) 6%<br>plus wig. of 1.6%<br>or £0-8660 per t        |
| 73.12 D.II.a)         | Wil. of (a) £3-3069<br>per t or 4.8%,<br>wig. or (b) 6.4%<br>plus wig. of 1.6%<br>or £1-1023 per t | 73.16 E.I.a)<br>73.16 E.I.b) | —<br>Wil. of (a) £2-0076<br>per t or 4.8%,<br>wig. or (b) 5.6%<br>plus wig. of 1.6%<br>or £0-6692 per t |
| 73.12 D.II.b)         | Wil. of (a) £2-1258<br>per t or 4.8%,<br>wig. or (b) 6.4%<br>plus wig. of 1.6%<br>or £0-7086 per t | 73.16 E.II.                  | 7.2%  |
| 73.13 B.II.a)         | Wil. of (a) £2-2437<br>per t or 4.8%,<br>wig. or (b) 5.6%<br>plus wig. of 1.6%<br>or £0-7479 per t | 73.17                        | 10.2%   |
| 73.13 B.IV.a)1.       | Wil. of (a) £2-2437<br>per t or 4.8%,<br>wig. or (b) 5.6%<br>plus wig. of 1.6%<br>or £0-7479 per t | 73.19                        | 10.2%   |
| 73.13 B.IV.a)2.       | Wil. of (a) £3-4248<br>per t or 4.8%,<br>wig. or (b) 5.6%<br>plus wig. of 1.6%<br>or £1-1416 per t | 73.20                        | 10.2%   |
| 73.13 B.V.a)1.aa)     | Wil. of (a) £2-2437<br>per t or 4.8%,<br>wig. or (b) 5.6%<br>plus wig. of 1.6%<br>or £0-7479 per t | 73.21 B.                     | 4.8%  |
| 73.13 B.V.a)1.bb)     | Wil. of (a) £3-4248<br>per t or 4.8%,<br>wig. or (b) 5.6%<br>plus wig. of 1.6%<br>or £1-1416 per t | 73.23                        | 6%  |
| 73.13 B.V.b)1.        | Wil. of (a) £2-2437<br>per t or 4.8%,<br>wig. or (b) 5.6%<br>plus wig. of 1.6%<br>or £0-7479 per t | 73.24                        | 6%  |
|                       |  | 73.27                        | 10.2%   |
|                       |  | 73.28                        | 4.8%  |
|                       |  | 73.29 A.<br>73.29 C.         | 7.2%<br>6%  |
|                       |  | 73.30                        | 6%  |
|                       |  | 73.31 B.                     | 6%  |
|                       |  | 73.32                        | 7.2%  |
|                       |  | 73.33                        | 6%  |
|                       |  | 73.35 B.                     | 6%  |
|                       |  | 73.36                        | 6%  |
|                       |  | 73.37                        | 6%  |
|                       |  | 73.38 A.<br>73.38 B.I.       | 6%<br>6%  |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)                                    |
|-----------------------|--|-----------------------|---|
| 73.38 B.II.b)         | 9%                                     | 76.01 B.I.b)          | —   |
| 73.40 A.              | 6%                                     | 76.02                 | 4.8%  |
| 73.40 B.I.            | 3%                                     | 76.03                 | 4.8%  |
| 73.40 B.III.          | 6%                                     | 76.04                 | 6%  |
| 74.03 A.              | 6%                                     | 76.05                 | 6%  |
| 74.03 B.              | 4.8%                                   | 76.06                 | 4.8%  |
| 74.04 A.              | 9%                                     | 76.07                 | 4.8%  |
| 74.04 B.              | 4.8%                                   | 76.08                 | 6%  |
| 74.05 A.              | 9%                                     | 76.09                 | 6%  |
| 74.05 B.              | 4.8%                                   | 76.10                 | 6%  |
| 74.06 A.              | 6%                                     | 76.11                 | 6%  |
| 74.07 A.              | 9%                                     | 76.12                 | 6%  |
| 74.07 B.              | 6%                                     | 76.13                 | 6%  |
| 74.08 B.              | 6%                                     | 76.14                 | 6%  |
| 74.09                 | 6%                                     | 76.15                 | 6%  |
| 74.10                 | 6%                                     | 76.16                 | 6%  |
| 74.11                 | 6%                                     | 77.01 A.I.            | 3%  |
| 74.12                 | 6%                                     | 77.01 A.II.           | —   |
| 74.13                 | 6%                                     | 77.01 B.I.            | —   |
| 74.14                 | 6%                                     | 77.02 A.              | 6%  |
| 74.15 A.I.            | 3.6%                                   | 77.02 B.              | 4.8%  |
| 74.15 B.I.            | 3.6%                                   | 77.03                 | 6%  |
| 74.15 B.II.           | 6%                                     | 77.04 A.I.            | —   |
| 74.16                 | 6%                                     | 78.01 A.II.a)1.       | —   |
| 74.17                 | 6%                                     | 78.01 A.II.a)2.       | Wil. of (a) 5% or<br>(b) wlg. of 3.6%<br>or 0.88UA per<br>100 kg, plus 1% |
| 74.18                 | 6%                                     | 78.01 A.II.b)         | —   |
| 74.19                 | 6%                                     | 78.02                 | 4.8%  |
| 75.02 A.              | —                                      | 78.03                 | 4.8%  |
| 75.02 B.              | 4.8%                                   | 78.04 A.              | 6%  |
| 75.03 A.I.            | —                                      | 78.05                 | 6%  |
| 75.03 A.II.           | 4.8%                                   | 78.06 B.              | 6%  |
| 75.03 B.I.            | —                                      | 79.01 A.I.            | £1.4760 per t   |
| 75.04 A.I.            | —                                      | 79.01 A.II.a)         | —   |
| 75.04 A.II.           | 6%                                     |                       |   |
| 75.05 A.              | —                                      |                       |   |
| 75.05 B.I.            | —                                      |                       |   |
| 75.05 B.II.           | 4.8%                                   |                       |   |
| 75.06 B.              | 6%                                     |                       |   |
| 76.01 A.I.a)          | —                                      |                       |   |
| 76.01 A.I.b)          | 3%                                     |                       |   |
| 76.01 A.II.           | —                                      |                       |   |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)                                | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   |
|-----------------------|---|-----------------------|--|
| 79.01 A.II.b)         | Wil. of (a) 5% or<br>(b) wig. of 3.6%<br>or 8.80 UA per t,<br>plus 1% | 81.04 R.II.           | 6%   |
|                       |   | 82.01                 | 4.5%   |
| 79.02                 | 4.8%  | 82.02                 | 6%   |
| 79.03 A.I.            | 6%  | 82.03 B.              | 6%   |
| 79.03 A.II.           | 4.8%  | 82.04 A.              | 6%   |
| 79.03 B.I.            | 4.8%  | 82.04 B.              | 4.5%   |
| 79.03 B.II.           | 6%  | 82.04 C.II.           | 4.5%   |
|                       |   | 82.04 D.II.           | 6%   |
| 79.04                 | 6%  | 82.05 A.I.            | 4.5%   |
| 79.05                 | 6%  | 82.05 A.II.           | 6%   |
| 79.06                 | 6%  | 82.05 B.I.            | 4.5%   |
| 80.04 A.I.            | 6%  | 82.05 B.II.           | 6%   |
| 80.05 B.              | 6%  | 82.05 C.I.            | 6%   |
| 80.06                 | 6%  | 82.05 C.II.           | 4.5%   |
| 81.01 B.              | 7.5%  | 82.05 C.III.          | 6%   |
| 81.01 C.              | 7.5%  | 82.05 D.I.            | 4.5%   |
| 81.02 C.              | 10.2%   | 82.05 D.II.           | 6%   |
| 81.03 A.I.            | —   | 82.06                 | 4.5%   |
| 81.03 B.I.            | —   | 82.07                 | 6%   |
| 81.03 B.II.           | 6%  | 82.08                 | 6%   |
| 81.03 C.I.            | —   | 82.09 A.              | Wil. of (a) £0.0600<br>per doz or 10.8%<br>wig. or (b) 13.6%<br>plus wig. of 3.6%<br>or £0.0200 per doz<br>10.8% |
| 81.03 C.II.           | 6%  | 82.09 B.              |  |
| 81.04 B.I.a)          | —   | 82.10                 | Wil. of (a) £0.0300<br>per doz or 10.8%<br>wig. or (b) 10.4%<br>plus wig. of 3.6%<br>or £0.0100 per doz          |
| 81.04 B.II.           | 6%  |                       |  |
| 81.04 D.II.           | 7.5%  | 82.11 A.              | 3.6%   |
| 81.04 E.I.a)          | —   | 82.11 B.II.           | 3.6%   |
| 81.04 E.I.b)          | 4.8%  | 82.11 C.              | 3.6%   |
| 81.04 E.II.           | 4.8%  | 82.12                 | 12%  |
| 81.04 F.I.a)          | —   | 82.13 B.              | 6%   |
| 81.04 F.II.           | 6%  | 82.14 A.              | 10.8%  |
| 81.04 G.I.a)          | —   | 83.01                 | 5.4%   |
| 81.04 G.I.b)          | —   | 83.02                 | 5.4%   |
| 81.04 G.I.c)          | —   | 83.03                 | 4.5%   |
| 81.04 G.II.           | 6%  | 83.04                 | 4.5%   |
| 81.04 H.I.a)          | —   | 83.05                 | 6%   |
| 81.04 H.I.b)          | 6%  | 83.06                 | 6%   |
| 81.04 H.II.           | 6%  | 83.07                 | 4.8%   |
| 81.04 IJ.I.b)1.       | —   |                       |  |
| 81.04 IJ.I.b)2.       | 6%  |                       |  |
| 81.04 IJ.II.b)        | 6%  |                       |  |
| 81.04 K.I.a)          | —   |                       |  |
| 81.04 K.I.b)          | 6%  |                       |  |
| 81.04 K.II.           | 6%  |                       |  |
| 81.04 L.II.           | 7.5%  |                       |  |
| 81.04 M.              | —   |                       |  |
| 81.04 O.I.a)          | —   |                       |  |
| 81.04 O.I.b)          | 6%  |                       |  |
| 81.04 O.II.           | 6%  |                       |  |
| 81.04 P.I.a)          | —   |                       |  |
| 81.04 P.I.b)          | 6%  |                       |  |
| 81.04 P.II.           | 6%  |                       |  |
| 81.04 Q.I.a)          | —   |                       |  |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) |
|-----------------------|--|-----------------------|--|
| 83.08                 | 6%                                     | 84.12                 | 4.5%                                   |
| 83.09 A.              | 7.5%                                   | 84.13                 | 5.4%                                   |
| 83.09 B.              | 4.8%                                   | 84.14                 | 4.5%                                   |
| 83.10                 | 4.5%                                   | 84.15                 | 4.5%                                   |
| 83.11                 | 9%                                     | 84.16                 | 4.5%                                   |
| 83.12                 | 6%                                     | 84.17                 | 4.5%                                   |
| 83.13                 | 4.8%                                   | 84.18 B.              | 5.4%                                   |
| 83.14                 | 6%                                     | 84.18 C.I.a)          | 4.5%                                   |
| 83.15                 | 4.8%                                   | 84.18 C.I.b)1.        | 4.5%                                   |
| 84.01                 | 4.5%                                   | 84.18 C.I.b)2.        | 5.4%                                   |
| 84.02                 | 5.4%                                   | 84.18 C.II.b)         | 5.4%                                   |
| 84.03                 | 6%                                     | 84.19                 | 4.5%                                   |
| 84.04                 | 5.4%                                   | 84.20 B.              | 5.4%                                   |
| 84.05                 | 5.4%                                   | 84.21                 | 4.5%                                   |
| 84.06 A.              | 4.5%                                   | 84.22 B.              | 4.5%                                   |
| 84.06 B.              | 4.5%                                   | 84.22 C.              | 7.5%                                   |
| 84.06 C.I.a)1.        | 8.4%                                   | 84.22 D.              | 4.5%                                   |
| 84.06 C.I.a)2.        | 4.5%                                   | 84.23 A.I.            | 4.5%                                   |
| 84.06 C.I.b)2.aa)     | 8.4%                                   | 84.23 A.II.b)         | 4.5%                                   |
| 84.06 C.I.b)2.bb)     | 4.5%                                   | 84.23 B.              | 4.5%                                   |
| 84.06 C.II.a)2.       | 4.5%                                   | 84.24                 | 3.6%                                   |
| 84.06 C.II.b)2.aa)    | 8.4%                                   | 84.25 A.              | 3.6%                                   |
| 84.06 C.II.b)2.bb)    | 4.5%                                   | 84.25 B.II.           | 4.5%                                   |
| 84.06 D.I.            | 4.5%                                   | 84.26                 | 4.5%                                   |
| 84.06 D.II.b)         | 4.5%                                   | 84.27                 | 5.4%                                   |
| 84.07                 | 4.5%                                   | 84.28                 | 4.5%                                   |
| 84.08 A.              | 4.5%                                   | 84.29                 | 5.4%                                   |
| 84.08 B.I.            | 4.5%                                   | 84.30                 | 4.5%                                   |
| 84.08 B.II.b)         | 4.5%                                   | 84.31                 | 4.5%                                   |
| 84.08 C.I.            | 7.2%                                   | 84.32                 | 4.5%                                   |
| 84.08 C.II.           | 6%                                     | 84.33                 | 4.5%                                   |
| 84.08 C.IV.           | 4.5%                                   | 84.34 A.II.           | 4.5%                                   |
| 84.08 D.I.            | 4.5%                                   | 84.34 B.              | 4.5%                                   |
| 84.08 D.II.b)         | 6%                                     | 84.34 C.I.            | —                                      |
| 84.08 D.II.d)         | 4.5%                                   | 84.34 C.II.           | 4.5%                                   |
| 84.09                 | 4.5%                                   | 84.35                 | 4.5%                                   |
| 84.10                 | 4.5%                                   | 84.36                 | 4.5%                                   |
| 84.11 A.I.a)          | 7.2%                                   | 84.37                 | 4.5%                                   |
| 84.11 A.I.b)          | 4.5%                                   | 84.38 A.              | —                                      |
| 84.11 A.II.           | 4.5%                                   |                       |  |
| 84.11 A.III.b)        | 4.5%                                   |                       |  |
| 84.11 A.IV.b)         | 4.5%                                   |                       |  |
| 84.11 B.              | 4.5%                                   |                       |  |
| 84.11 C.I.            | 7.2%                                   |                       |  |
| 84.11 C.II.           | 4.5%                                   |                       |  |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) |
|-----------------------|--|-----------------------|--|
| 84.38 D.              | 4.5%                                   | 84.57                 | 4.5%                                   |
| 84.39                 | 5.4%                                   | 84.58                 | 4.5%                                   |
| 84.40                 | 4.5%                                   | 84.59 A.              | 4.5%                                   |
| 84.41 A.I.b)          | 7.5%                                   | 84.59 B.              | 4.5%                                   |
| 84.41 A.III.          | 7.5%                                   | 84.59 C.              | 4.5%                                   |
| 84.41 B.              | 7.5%                                   | 84.59 D.              | 4.5%                                   |
|                       |  | 84.59 E.II.           | 4.5%                                   |
| 84.42                 | 4.5%                                   | 84.60                 | 4.5%                                   |
| 84.43                 | 4.5%                                   | 84.61                 | 4.8%                                   |
| 84.44 B.              | 6%                                     | 84.62                 | 5.4%                                   |
| 84.45 A.              | 5.4%                                   | 84.63                 | 4.5%                                   |
| 84.45 B.I.            | 5.4%                                   | 84.64                 | 4.5%                                   |
| 84.45 C.I.            | 5.4%                                   | 84.65                 | 4.5%                                   |
| 84.45 C.II.a)         | 5.4%                                   | 85.01 A.I.            | 6%                                     |
| 84.45 C.III.          | 5.4%                                   | 85.01 B.I.            | 4.5%                                   |
| 84.45 C.IV.a)         | 5.4%                                   | 85.01 B.II.           | 4.5%                                   |
| 84.45 C.V.            | 5.4%                                   | 85.01 B.III.          | 7.5%                                   |
| 84.45 C.VI.a)         | 5.4%                                   | 85.01 B.IV.           | 6%                                     |
| 84.45 C.VII.a)        | 5.4%                                   | 85.01 C.I.            | 3%                                     |
| 84.45 C.VIII.a)       | 5.4%                                   | 85.01 C.II.           | 4.5%                                   |
| 84.45 C.VIII.b)1.     | 5.4%                                   | 85.01 C.IV.           | 6%                                     |
| 84.45 C.IX.           | 5.4%                                   |                       |  |
| 84.45 C.X.a)2.        | 5.4%                                   | 85.02 A.              | 4.5%                                   |
| 84.45 C.XI.a)         | 5.4%                                   | 85.02 B.              | 6%                                     |
| 84.45 C.XII.          | 5.4%                                   | 85.03                 | 7.5%                                   |
| 84.46                 | 5.4%                                   | 85.04 A.              | 7.5%                                   |
| 84.47                 | 7.2%                                   | 85.04 C.II.           | 7.5%                                   |
| 84.49                 | 4.5%                                   | 85.05                 | 4.5%                                   |
| 84.50                 | 4.5%                                   | 85.06                 | 4.5%                                   |
| 84.51                 | 4.5%                                   | 85.07 A.I.            | 4.5%                                   |
| 84.52 A.              | 4.5%                                   | 85.07 A.II.           | 6%                                     |
| 84.52 B.I.            | 3%                                     | 85.07 B.I.            | 4.5%                                   |
| 84.52 B.II.           | 4.5%                                   | 85.07 B.II.           | 6%                                     |
| 84.53 A.II.a)         | 4.5%                                   | 85.08 A.I.            | 7.2%                                   |
| 84.53 A.II.b)         | 6%                                     | 85.08 A.II.           | 6%                                     |
| 84.53 B.              | 4.5%                                   | 85.08 B.I.            | 7.2%                                   |
| 84.54 A.              | 4.5%                                   | 85.08 B.II.           | 6%                                     |
| 84.54 B.I.            | 3%                                     | 85.08 C.I.            | 7.2%                                   |
| 84.54 B.II.           | 4.5%                                   | 85.08 C.II.           | 6%                                     |
| 84.55 A.              | 4.5%                                   | 85.08 D.I.            | 7.2%                                   |
| 84.55 B.              | 4.5%                                   | 85.08 D.II.           | 6%                                     |
| 84.55 C.I.            | Wil. of 4.5% or<br>£0.1123 per kg      | 85.09 A.II.           | 7.2%                                   |
| 84.55 C.II.           | 3%                                     | 85.09 B.I.            | 8.4%                                   |
| 84.55 C.III.a)        | 4.5%                                   | 85.09 B.II.           | 7.2%                                   |
| 84.55 C.III.b)        | 6%                                     | 85.09 C.I.            | 8.4%                                   |
| 84.55 C.IV.           | 4.5%                                   | 85.09 C.II.           | 7.2%                                   |
| 84.56                 | 4.5%                                   | 85.10                 | 6%                                     |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)                              |
|-----------------------|--|-----------------------|---|
| 85.11 A.I.            | 4.5%                                   | 85.23 A.              | —   |
| 85.11 A.II.a)         | 4.5%                                   | 85.23 B.              | 4.8%  |
| 85.11 A.II.b)         | 6%                                     |                       |   |
| 85.11 B.I.            | 4.5%                                   | 85.24 A.I.            | 7.5%  |
| 85.11 B.II.           | 6%                                     | 85.24 A.II.           | 4.8%  |
| 85.11 B.III.          | 6%                                     | 85.24 B.              | 4.8%  |
|                       |  | 85.24 C.I.a)          | Wil. of (a) £0.2446<br>per kg or (b)<br>6.4% plus £0.0815<br>per kg |
| 85.12 A.I.            | 4.5%                                   |                       |   |
| 85.12 A.II.           | 6%                                     | 85.24 C.I.b)          | Wil. of (a) £0.0793<br>per kg or (b) 6.4%<br>plus £0.0264 per<br>kg |
| 85.12 B.I.            | 4.5%                                   |                       |   |
| 85.12 B.II.           | 6%                                     | 85.24 C.II.           | 7.5%  |
| 85.12 C.              | 6%                                     | 85.24 C.III.          | 3.6%  |
| 85.12 D.              | 6%                                     | 85.24 C.IV.           | 4.8%  |
| 85.12 E.I.            | 4.5%                                   |                       |   |
| 85.12 E.II.           | 6%                                     | 85.25                 | 6%  |
| 85.12 E.III.          | 6%                                     |                       |   |
| 85.12 F.              | 6%                                     | 85.26 A.I.            | 7.2%  |
| 85.13                 | 4.5%                                   | 85.26 A.II.           | 6%  |
| 85.14                 | 6%                                     | 85.26 B.I.            | 7.2%  |
|                       |  | 85.26 B.II.           | 6%  |
| 85.15 A.II.           | 9%                                     | 85.26 C.I.            | 7.2%  |
| 85.15 A.III.          | 9%                                     | 85.26 C.II.           | 6%  |
| 85.15 B.              | 9%                                     | 85.26 D.I.            | 7.2%  |
| 85.15 C.I.b)          | 9%                                     | 85.26 D.II.           | 6%  |
| 85.15 C.II.           | 9%                                     |                       |   |
| 85.15 C.III.          | 9%                                     | 85.27                 | 4.8%  |
| 85.16                 | 6%                                     |                       |   |
| 85.17                 | 6%                                     | 85.28                 | 6%  |
| 85.18                 | 7.5%                                   | 86.01                 | 4.8%  |
|                       |  | 86.02                 | 4.8%  |
| 85.19 A.I.            | 7.2%                                   | 86.03                 | 4.8%  |
| 85.19 A.II.           | 4.8%                                   |                       |   |
| 85.19 B.I.            | 7.2%                                   | 86.04                 | 4.8%  |
| 85.19 B.III.          | 4.8%                                   |                       |   |
| 85.19 C.              | 7.5%                                   | 86.05                 | 4.8%  |
| 85.19 D.II.           | 4.8%                                   |                       |   |
|                       |  | 86.06                 | 4.8%  |
| 85.20 A.              | 4.8%                                   | 86.07 B.II.           | 6%  |
| 85.20 B.I.            | 7.5%                                   |                       |   |
| 85.20 B.II.           | 4.8%                                   | 86.08 B.              | 6%  |
| 85.20 C.I.            | 7.5%                                   |                       |   |
| 85.20 C.II.           | 4.8%                                   | 86.09 C.II.           | 6%  |
|                       |  | 86.09 D.II.           | 6%  |
| 85.21 A.I.a)          | 4.8%                                   | 86.09 E.II.           | 6%  |
| 85.21 A.I.b)          | 7.5%                                   |                       |   |
| 85.21 A.II.           | 7.5%                                   | 86.10                 | 6%  |
| 85.21 A.III.          | 7.5%                                   |                       |   |
| 85.21 A.IV.           | 7.5%                                   | 87.01 A.              | 4.5%  |
| 85.21 A.V.            | 7.5%                                   | 87.01 B.              | 4.5%  |
| 85.21 C.I.            | 3%                                     | 87.01 C.I.            | 13.2%   |
| 85.21 D.II.a)         | 6%                                     | 87.01 C.II.a)         | 4.5%  |
| 85.21 D.II.b)         | 12%                                    | 87.01 C.II.b)         | 13.2%   |
| 85.21 E.I.            | 4.8%                                   |                       |   |
| 85.21 E.II.           | 7.5%                                   | 87.02 A.I.a)1.        | 13.2%   |
| 85.21 E.III.          | 3%                                     | 87.02 A.I.a)2.        | 6.6%  |
| 85.21 E.IV.           | 6%                                     | 87.02 A.I.b)1.        | 4.2%  |
| 85.21 E.V.            | 6%                                     | 87.02 A.I.b)2.        | 6.6%  |
| 85.22 C.              | 7.5%                                   |                       |   |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any) |
|-----------------------|--|-----------------------|--|
| 87.02 A.II.a)         | 4.2%                                   | 88.02 B.II.           | 4.2%                                   |
| 87.02 A.II.b)         | 6.6%                                   |                       |  |
| 87.02 B.I.b)          | 6.6%                                   | 88.03                 | 4.2%                                   |
| 87.02 B.II.a)1.aa)    | 4.5%                                   |                       |  |
| 87.02 B.II.a)1.bb)11. | 4.5%                                   | 88.04 A.              | 10.2%                                  |
| 87.02 B.II.a)1.bb)22. | 13.2%                                  | 88.04 B.              | 4.8%                                   |
| 87.02 B.II.a)2.aa     | 4.2%                                   |                       |  |
| 87.02 B.II.a)2.bb)11. | 4.5%                                   | 88.05                 | 4.8%                                   |
| 87.02 B.II.a)2.bb)22. | 4.5%                                   |                       |  |
| 87.02 B.II.a)2.bb)33. | 6.6%                                   | 89.01 B.II.a)         | 3%                                     |
| 87.02 B.II.b)1.       | 4.2%                                   | 89.01 B.II.b)1.       | 3%                                     |
| 87.02 B.II.b)2.       | 6.6%                                   | 89.01 B.II.b)2.aa)    | —                                      |
|                       |  | 89.01 B.II.b)2.bb)    | 3%                                     |
| 87.03 A.              | 4.2%                                   |                       |  |
| 87.03 B.              | 6.6%                                   | 89.02 B.II.a)         | —                                      |
|                       |  | 89.02 B.II.b)         | 3%                                     |
| 87.04 A.I.a)          | 4.5%                                   | 89.03 B.I.            | 3%                                     |
| 87.04 A.I.b)1.        | 13.2%                                  | 89.03 B.II.a)         | —                                      |
| 87.04 A.I.b)2.        | 6.6%                                   | 89.03 B.II.b)         | 3%                                     |
| 87.04 A.II.           | 4.5%                                   |                       |  |
| 87.04 A.III.          | 13.2%                                  | 89.05                 | 4.8%                                   |
| 87.04 B.I.            | 4.5%                                   |                       |  |
| 87.04 B.II.           | 6.6%                                   | 90.01 A.              | 15%                                    |
| 87.05                 | 6.6%                                   | 90.02                 | 15%                                    |
| 87.06 A.I.            | 4.5%                                   | 90.03                 | 6%                                     |
| 87.06 A.II.           | 6.6%                                   | 90.04                 | 6%                                     |
| 87.06 B.I.a)          | 4.5%                                   | 90.05                 | 12%                                    |
| 87.06 B.I.b)          | 6.6%                                   | 90.06                 | 12%                                    |
| 87.06 B.II.a)         | 4.5%                                   | 90.07 A.I.            | 6%                                     |
| 87.06 B.II.b)         | 6.6%                                   | 90.07 A.II.           | 12%                                    |
| 87.07 B.I.            | 4.5%                                   | 90.07 B.              | 6%                                     |
| 87.07 C.I.a)          | 4.5%                                   |                       |  |
| 87.07 C.I.c)          | 5.4%                                   | 90.08 A.I.            | 6%                                     |
| 87.07 C.II.           | 5.4%                                   | 90.08 B.I.            | 6%                                     |
| 87.07 D.I.            | 4.5%                                   | 90.08 B.II.           | 7.5%                                   |
| 87.07 D.II.           | 6.6%                                   | 90.08 B.III.          | 7.5%                                   |
| 87.07 D.III.          | 5.4%                                   |                       |  |
| 87.09                 | 10.8%                                  | 90.09 A.              | 6%                                     |
| 87.10                 | 12%                                    | 90.09 B.              | 12%                                    |
| 87.11                 | 5.4%                                   |                       |  |
| 87.12 A.              | 10.8%                                  | 90.10 A.              | 4.5%                                   |
| 87.13                 | 6%                                     | 90.10 B.              | 4.5%                                   |
|                       |  | 90.10 C.II.b)         | 4.5%                                   |
| 87.14 A.              | 6.6%                                   | 90.11                 | 10.2%                                  |
| 87.14 B.I.a)          | 4.2%                                   | 90.12 A.              | 10.2%                                  |
| 87.14 B.I.b)2.        | 6.6%                                   |                       |  |
| 87.14 B.II.a)         | 4.2%                                   | 90.13                 | 12%                                    |
| 87.14 B.II.b)2.       | 6.6%                                   |                       |  |
| 87.14 C.I.            | 4.2%                                   | 90.14 A.II.           | 10.2%                                  |
| 87.14 C.II.a)         | 4.2%                                   | 90.14 B.II.           | 7.5%                                   |
| 87.14 D.II.           | 6.6%                                   |                       |  |
| 88.01                 | 5.4%                                   | 90.15                 | 10.2%                                  |
| 88.02 A.              | 4.2%                                   | 90.16 A.II.b)         | 7.5%                                   |
| 88.02 B.I.a)          | 8.4%                                   | 90.16 B.II.           | 7.5%                                   |
| 88.02 B.I.b)          | 4.2%                                   |                       |  |



| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   |
|-----------------------|--|-----------------------|--|
| 90.17 A.I.            | 4.8%   | 91.02 B.I.            | Wil. of (a) 7.5%<br>or £0.0750 each,<br>wig. or (b) 7.2%<br>plus wig. of 2.5%<br>or £0.0250 each |
| 90.17 B.              | 6%   |                       | 9.6%   |
| 90.18                 | 4.5%   | 91.02 B.II.           | 10.2%  |
| 90.19                 | 4.8%   | 91.03                 | 10.2%  |
| 90.20                 | 7.5%   | 91.04 A.I.            | Wil. of (a) 7.5% or<br>£0.0750 each, wig.<br>or (b) 8% plus<br>wig. of 2.5% or<br>£0.0250 each   |
| 90.21                 | 4.8%   |                       | 9.6%   |
| 90.22                 | 6%   | 91.04 A.II.           | 9.6%   |
| 90.23 A.              | 7.5%   | 91.04 B.I.            | Wil. of (a) 7.5% or<br>£0.0750 each, wig.<br>or (b) 7.2% plus<br>wig. of 2.5% or<br>£0.0250 each |
| 90.23 B.              | 7.5%   |                       | 9.6%   |
| 90.23 C.II.           | 7.5%   | 91.04 B.II.           | 10.2%  |
| 90.23 D.              | 7.5%   | 91.05 A.              | 10.2%  |
| 90.24                 | 4.8%   | 91.05 B.              | 6%   |
| 90.25 B.              | 4.5%   | 91.06                 | 6%   |
| 90.25 C.              | 10.2%  | 91.07 A.I.            | 10.2%  |
| 90.26                 | 4.8%   | 91.07 A.II.           | 6%   |
| 90.27 A.I.            | 7.2%   | 91.07 B.I.            | 10.2%  |
| 90.27 A.II.           | 6%   | 91.07 B.II.           | 6%   |
| 90.27 B.I.            | 7.2%   | 91.08 A.              | 10.2%  |
| 90.27 B.II.           | 6%   | 91.08 B.              | 6%   |
| 90.28 A.I.            | 12%  | 91.11 C.              | 10.2%  |
| 90.28 A.II.           | 7.5%   | 91.11 D.              | 10.2%  |
| 90.28 B.II.           | 7.5%   | 92.01 A.              | 10.2%  |
| 90.29 A.I.            | 7.5%   | 92.01 B.I.            | —  |
| 90.29 A.II.           | 12%  | 92.02                 | 7.5%   |
| 90.29 B.I.a)          | 4.8%   | 92.03                 | 7.5%   |
| 90.29 B.I.b)          | 6%   | 92.04 A.              | 4.8%   |
| 90.29 B.I.c)          | 7.2%   | 92.04 B.              | 6%   |
| 90.29 B.I.d)          | 7.5%   | 92.05                 | 7.5%   |
| 90.29 B.II.a)         | 4.8%   | 92.06                 | 10.2%  |
| 90.29 B.II.b)         | 6%   | 92.07                 | 7.5%   |
| 90.29 B.II.c)         | 7.2%   | 92.08 B.II.           | 6%   |
| 90.29 B.II.d)         | 7.5%   | 92.09 B.              | 7.5%   |
| 91.01 A.              | Wil. of (a) 10.2%<br>or (b) wig. of 6%<br>or 0.28 UA each<br>with a maximum<br>of 0.84 UA each,<br>plus 3.4% | 92.10 B.I.a)          | 3%   |
| 91.01 B.              | 6%   | 92.10 B.I.b)          | 6%   |
| 91.02 A.I.a)          | Wil. of (a) 7.5%<br>or £0.0750 each,<br>wig. or (b) 8.4%<br>plus wig. of 2.5%<br>or £0.0250 each             | 92.10 B.I.c)          | 4.5%   |
| 91.02 A.I.b)          | 9.6%   | 92.10 B.I.d)1.        | 7.5%   |
| 91.02 A.II.a)         | Wil. of (a) 7.5%<br>or £0.0750 each,<br>wig. or (b) 8%<br>plus wig. of 2.5%<br>or £0.0250 each               | 92.10 B.I.d)2.        | 10.2%  |
| 91.02 A.II.b)         | 9.6%   | 92.10 B.II.           | 6%   |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)                   | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  |
|-----------------------|--|-----------------------|---|
| 92.11 A.              | 6%   | 95.05 B.              | 4.8%  |
| 92.11 B.              | 4.8%   | 95.05 C.II.a)         | —   |
| 92.12 A.              | 3%   | 95.05 C.II.b)         | —   |
| 92.12 B.I.a)1.        | —  | 95.05 C.II.c)         | 4.8%  |
| 92.12 B.I.a)2.bb)     | 3%   | 95.06 B.I.            | —   |
| 92.12 B.I.b)1.        | 7.5%   | 95.06 B.II.           | 4.8%  |
| 92.12 B.I.b)2.        | 3%   | 95.07 B.I.            | —   |
| 92.12 B.II.a)1.aa)    | —  | 95.08 B.              | 6%  |
| 92.12 B.II.a)1.bb)    | 3%   | 96.01                 | 6%  |
| 92.12 B.II.a)2.aa)    | —  | 96.02 A.II.           | Wil. of (a) 12% or<br>£0.1800 per gross,<br>wig. or (b) 8%<br>plus wig. of 4% or<br>£0.0600 per gross   |
| 92.12 B.II.a)2.bb)11. | 4.5%   | 96.02 C.I.            | 6%  |
| 92.12 B.II.a)2.bb)22. | 3%   | 96.02 C.II.a)         | 12%   |
| 92.12 B.II.b)1.aa)    | Wil. of (a) 7.5% or<br>(b) 2.5% plus<br>0.93 UA per 100m | 96.02 C.II.b)         | 12%   |
| 92.12 B.II.b)1.bb)    | Wil. of (a) 3% or<br>(b) 1% plus<br>0.93 UA per 100m     | 96.02 C.II.c)         | Wil. of (a) 12% or<br>£0.1800 per gross,<br>wig. or (b) 12%<br>plus wig. of 4% or<br>£0.0600 per gross  |
| 92.12 B.II.b)2.aa)    | 7.5%   | 96.02 C.III.          | 10.2%   |
| 92.12 B.II.b)2.bb)    | 3%   | 96.03                 | 6%  |
| 92.13 A.I.            | 4.8%   | 96.04                 | 6%  |
| 92.13 A.II.           | 6%   | 96.05                 | 6%  |
| 92.13 C.I.            | 4.8%   | 96.06                 | 7.5%  |
| 92.13 C.II.           | 6%   | 97.01                 | 7.5%  |
| 92.13 D.I.            | 6%   | 97.02 A.              | 12.5%   |
| 92.13 D.II.a)         | 4.8%   | 97.03                 | 12.5%   |
| 92.13 D.II.b)         | 6%   | 97.04 A.I.            | Wil. of (a) £0.0750<br>per 100 packs<br>(each of 52 cards)<br>and so in propor-<br>tion for any<br>other number of<br>cards or (b)<br>£0.0250 per 100<br>packs (each of 52<br>cards) and so in<br>proportion for any<br>other number of<br>cards, plus 7.2% |
| 93.02                 | 6%   | 97.04 A.II.           | 7.5%  |
| 93.04                 | 6%   | 97.04 B.I.            | 6%  |
| 93.05 B.              | 6%   | 97.04 B.II.           | 7.5%  |
| 93.06 B.I.            | 3%   | 97.05 A.              | 6%  |
| 93.06 B.II.a)1.       | 3%   | 97.05 B.              | 7.5%  |
| 93.06 B.II.a)2.       | 6%   |                       |   |
| 93.06 B.II.b)1.       | 3%   |                       |   |
| 93.06 B.II.b)2.       | 6%   |                       |   |
| 93.07 A.              | 6%   |                       |   |
| 93.07 B.I.b)          | 6%   |                       |   |
| 93.07 B.II.           | 6%   |                       |   |
| 94.01                 | 6%   |                       |   |
| 94.02                 | 6%   |                       |   |
| 94.03                 | 6%   |                       |   |
| 94.04 A.              | 12%  |                       |   |
| 95.01 B.              | 9%   |                       |   |
| 95.02 A.I.            | 3%   |                       |   |
| 95.02 B.              | 9%   |                       |   |
| 95.03 B.              | 9%   |                       |   |
| 95.04 B.I.            | —  |                       |   |
| 95.04 B.II.           | 4.8%   |                       |   |
| 95.05 A.II.a)         | —  |                       |   |

| (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)  | (1)<br>Tariff Heading | (2)<br>Rate of Import<br>Duty (if any)   |
|-----------------------|---|-----------------------|--|
| 97.06 B.I.            | Wil. of (a) 12% or £0.0900 per frame, wig. or (b) 10.8% plus wig. of 4% or £0.0300 per frame  | 98.02 A.II.b)         | Wil. of (a) 6% or £0.0450 per lb, wig. or (b) 9.2% plus wig. of 2% or £0.0150 per lb   |
| 97.06 B.II.a)         | Wil. of (a) 12% or £0.1500 per racket, wig. or (b) 10.8% plus wig. of 4% or £0.0500 per racket  | 98.02 B.I.            | Wil. of (a) £0.0150 per doz plus, for any length in excess of 2½ inches, £0.0030 per doz for each inch or part of an inch of such excess or (b) £0.0050 per doz plus, for any length in excess of 2½ inches, £0.0010 per doz for each inch or part of an inch of such excess, plus 11.2% |
| 97.06 B.II.b)         | 12%   | 98.02 B.II.           | 3%   |
| 97.06 C.I.            | 3%  | 98.03                 | 6%   |
| 97.06 C.II.           | Wil. of (a) 12% or £0.1500 per racket, wig. or (b) 7.6% plus wig. of 4% or £0.0500 per racket   | 98.04 A.              | 4.5%   |
| 97.06 C.III.          | Wil. of (a) 12% or £0.0900 per frame, wig. or (b) 7.6% plus wig. of 4% or £0.0300 per frame   | 98.05 A.I.            | 6%   |
| 97.06 C.IV.           | 5.1%  | 98.05 A.II.a)         | 3%   |
| 97.07 B.I.            | 4.5%  | 98.05 A.II.b)         | 6%   |
| 97.07 B.II.           | 9%  | 98.05 B.I.            | 3%   |
| 98.01 A.II.a)         | —   | 98.06                 | 6%   |
| 98.01 A.II.b)         | 6%  | 98.07 A.              | 3.6%   |
| 98.01 A.II.c)         | 7.5%  | 98.07 B.              | 4.2%   |
| 98.01 A.III.          | 4.5%  | 98.07 C.              | 6%   |
| 98.01 B.I.            | 15%   | 98.08                 | 6%   |
| 98.01 B.II.a)         | —   | 98.09                 | 6%   |
| 98.01 B.II.b)         | 6%  | 98.10 A.I.a)          | Wil. of (a) £0.0250 each or (b) 6% plus £0.0100 each   |
| 98.01 B.II.c)         | 7.5%  | 98.10 A.I.b)          | 6%   |
| 98.01 B.III.          | 4.5%  | 98.10 A.II.           | 6%   |
| 98.02 A.I.            | Wil. of (a) £0.0150 per doz plus, for any length in excess of 2½ inches, £0.0030 per doz for each inch or part of an inch of such excess or (b) £0.0050 per doz plus, for any length in excess of 2½ inches, £0.0010 per doz for each inch or part of an inch of such excess, plus 9.2% | 98.10 B.I.a)          | Wil. of (a) £0.0250 each or (b) 8.8% plus £0.0100 each   |
| 98.02 A.II.a)         | Wil. of (a) 6% or £0.0015 per foot length of single tape, wig. or (b) 9.2% plus wig. of 2% or £0.0005 per foot length of single tape  | 98.10 B.I.b)          | Wil. of (a) £0.0250 each or (b) 8.8% plus £0.0100 each   |
|                       |   | 98.10 B.I.c)          | 6%   |
|                       |   | 98.10 B.II.           | 6%   |
|                       |   | 98.11 A.I.            | —  |
|                       |   | 98.11 B.I.            | —  |
|                       |   | 98.11 B.II.           | 4.8%   |
|                       |   | 98.12                 | 6%   |
|                       |   | 98.13                 | 6%   |
|                       |   | 98.14 A.              | 9%   |
|                       |   | 98.14 B.              | 6%   |
|                       |   | 98.15                 | 9%   |
|                       |   | 98.16                 | 4.8%   |

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order, which comes into operation on 1st January 1976, implements Community obligations of the United Kingdom, concerning import duties as from 1st January 1976 to 31st March 1976 in respect of goods of Spain.

In the case of goods of a tariff heading or subheading specified in the Schedule to the Order import duty is reduced to the rates specifically set out in column 2 or 3 thereof.

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