

Bangladesh



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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF COMMERCE

Import Trade Control

ORDER

Dhaka, the 4th July, 1985

No. S.R.O. 322-L/85.—In exercise of the powers conferred by Section 3(1) of the Imports and Exports (Control) Act, 1950 (XXXIX of 1950), and in supersession of this Ministry's Order No. S.R.O. 134-L/79, dated the 18th May, 1979, the Government may, by order, prohibit, restrict or otherwise control, except in the cases set out in Schedule I, the import by sea, land or air, from any country outside Bangladesh of any of the goods or articles specified in Schedule II.

2. This Notification shall be deemed to have taken effect on the 1st day of July, 1985.

SCHEDULE I

1. Any goods imported by the Government for Defence purpose.
2. Any goods imported by the Government, orders of which are placed direct by the Ministry or Department concerned or by the Director, Supply and Inspection.
3. Any goods in transhipment to a country outside Bangladesh.
4. Any goods manifested for a country outside Bangladesh which on import into Bangladesh are bonded for re-export to that country.

(4423)

Price: Taka 15.00

5. Any goods imported and bonded for re-export as ship's stores to a country outside Bangladesh, or any goods in transit through Bangladesh by post or any goods re-directed by post to an address outside Bangladesh without leaving the custody of the Postal Department.
6. Any goods, imported for transmission across Bangladesh by land to any country outside Bangladesh under claim of exemption of duty or for refund of duty either in whole or in part :

Provided that such goods are imported by or on behalf of the Government of a country bordering Bangladesh or that in the case of goods in transit to a country other than India the importer undertakes to produce within the specified period evidence that such goods have crossed the borders of Bangladesh or in default to pay penalty equal to the C.I.F. (Cost, Insurance and Freight) value of such goods and all other Government dues :

Provided further that nothing herein contained entitles any goods to an exemption from the Export Trade Control Regulations.

7. Any goods imported as passenger's baggage by an individual coming or returning from a foreign country under the rules, for the time being in force, relating to the baggage of passengers and the crew made under the Customs Act, 1969 (IV of 1969), and in consultation with the Ministry of Commerce, provided that such goods shall not be sold, advertised or offered for sale or displayed in shops.
8. Reading materials including text books, reference books, technical books, technical journals and authorised periodicals of news value imported through post for the personal use of the importer subject to the condition that the C & F value of the articles shall not exceed five thousand taka only in a year.
9. Allopathic drugs and medicines imported by an individual provided that these are prescribed by a registered medical practitioner and for the personal use of the importer and the maximum C & F value does not exceed three thousand taka only in a year.
10. Any goods supplied free of charge in replacement of goods previously imported which have been found to be defective or otherwise unfit for use.
11. (1) Any goods which are exempt from duty on importation by or on behalf of diplomatic personnel, consular officers and Trade Commissioners in Bangladesh, under any law, rule or other instrument for the time being in force.
(2) Any goods which are exempt from duty on importation by or on behalf of officials of United Nations Organisations and its specified agencies, under any law, rule or any other instrument for the time being in force.
12. Any goods imported by the Canteen Stores Department, Ministry of Defence, for use in the Canteen Stores.

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13. Unsolicited gift parcels involving no remittance of foreign exchange from Bangladesh containing goods as under :
 - (a) Books, magazines, journals and medicines up to the value of two thousand taka only in a year;
 - (b) Any goods, import of which is not prohibited or restricted, up to a value of two thousand taka only per annum.
 14. Any goods imported and bonded on arrival for sale at approved duty-free shops, whether to outgoing or incoming passengers against payment in foreign exchange.

SCHEDULE II

I. T. C. SCHEDULE

Explanatory Note

1. The I.T.C. Schedule is based on the text of the Customs Co-operation Council's Nomenclature for the classification of goods (CCCN). The Schedule comprises 21 sections divided into 99 Chapters containing in all 1010 headings.
2. The deleted heading numbers are shown in [] to preserve the continuity of serial numbers. Goods which were previously classified in the heading numbers and which have been deleted are now classified in other headings of this Schedule.
3. The I.T.C. Schedule reflects exactly the sections, chapters and headings of the CCCN. Thus, it is hoped, it will facilitate the resolution of any problems which the importers may encounter in the selection of an importable item for the purpose of the Import Policy Order. In this connection, it should be noted that classification in the I.T.C. Schedule is to be determined according to the terms of headings and sub-headings as governed by any relative Section, Chapter Notes and the Rules for the Interpretation of the Schedule as noted at para 6 below.
4. Each heading in the Schedule is identified by four digits. The first group of two digits refer to the Chapter while the second group of two digits indicate the heading within the same Chapter.
5. Headings are sub-divided, where necessary, in order to group articles further and the last sub-heading is generally shown as 'Other'. This classification 'Other' is intended to cover all articles which come within the heading and which are not more specifically mentioned in the sub-headings. Also the classification 'Other' has in some cases been sub-divided by the use of letters into specific group (s).
6. Interpretation of the Schedule shall be governed by the following principles :
 - a. The titles of Sections, Chapters and Sub-Chapters are provided for case of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
 - b. (i) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), imported unassembled or disassembled.

(ii) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any

reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

- c. When for any reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows :
- (i) The heading which provides the most specific description shall be preferred to headings providing a more general description;
 - (ii) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets, which cannot be classified by reference to c(i), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable;
 - (iii) When goods cannot be classified by reference to c(i) or c(ii), they shall be classified under the heading which occurs latest among those which equally merit consideration.
- d. Goods not falling within any heading of the Schedule shall be classified under the heading appropriate to the goods to which they are most akin.

By order of the President,

M. G. KIBRIA

*Deputy Secretary to the Government of the
People's Republic of Bangladesh.*

SCHEDULE II

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SECTION I
LIVE ANIMALS ; ANIMAL PRODUCTS

CHAPTER 1

Live animals.

NOTES.

1. This Chapter covers all live animals except :
 - (a) Fish, crustaceans and Molluscs, of headings Nos. 03.01 and 03.03;
 - (b) Microbial cultures and other products of heading No. 30.02; and
 - (c) Animals of heading No. 97.08.
2. Any reference in this Chapter to a particular genus or species, except where context otherwise requires, includes a reference to the young of that genus or species.

I.T.C. Heading No (based on CCCN)	Description of article.	S.I.T.C. No.
1	2	3
01.01	Live horses, asses, mules and hinnies.	001.5
01.02	Live animals of the bovine species:	
	A. Pure-bred breeding animals	001.11
	B. Other	001.19
01.03	Live swine	001.3
01.04	Live sheep and goats :	
	A. Sheep	001.21
	B. Goats	001.22
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls :	
	A. of a weight not exceeding 185 g. (day old chicks)	001.41
	B. Other	001.49
01.06	Other live animals:	
	A. Animals of a kind mainly used for human food	001.9
	B. Other (including zoo animals, dogs and cats)	941.0

CHAPTER 2

Meat and edible meat offals.

NOTE.

This Chapter does not cover:

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

1	2	3
02.01	Meat and edible offals of the animals falling within heading Nos. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:	
	A. Meat of bovine animals, with bone-in	011.11
	B. Meat of bovine animals, boneless	011.12
	C. Meat of sheep or goats	011.2
	D. Meat of swine	011.3
	E. Meat of horses, asses, mules or hinnies	011.5
	F. Offals	011.6
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen.	011.4
02.03	Poultry liver, fresh, chilled, frozen salted or in brine.	011.81
02.04	Other meat and edible meat offals, fresh, chilled or frozen:	011.89
	A. Meat, frozen.	
	B. Frog legs.	
	C. Other.	
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked.	411.31
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked.	
	A. Bacon, ham and other meat of domestic swine:	012.1
	1. Canned or bottled.	
	2. Other.	
	B. Other	012.9

CHAPTER 3

Fish, crustaceans and molluscs.

NOTES.

This Chapter does not cover :

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

1	2	3
03.01	Fish, fresh (live or dead), chilled or frozen:	
	A. Fish, fresh (live or dead) or chilled (excluding fillets)	034.1
	B. Fish, frozen (excluding fillets)	034.2
	C. Fish fillets, fresh or chilled	034.3
	D. Fish fillets, frozen	034.4
03.02	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process :	
	A. Fish meal fit for human consumption	035.01
	B. Cod, not in fillets, dried, whether or not salted	035.02
	C. Fish, dried (other than cod or sub-heading B) salted or in brine	035.03
	D. Smoked fish	035.04
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted in brine or dried, crustaceans, in shell, simply boiled in water	036.0
	A. Shrimps.	
	B. Other.	

CHAPTER 4

Dairy produce; birds, eggs, natural honey, edible products of animal origin, not elsewhere specified or included.

NOTES.

- 1.—The expression "milk" means full cream or skimmed milk, butter milk, whey, curdled milk, kephir, yoghurt and other fermented or acidified milk.
- 2.—Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning or heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

1	2	3
04.01	Milk and cream, fresh, not concentrated or sweetened	022.3
04.02	Milk and cream, preserved, concentrated or sweetened:	
	A. Whey	022.41
	B. Milk (other than whey), in powder or granules containing not more than 1.5% by weight of fat.	022.42
	C. Milk (other than whey) and cream, in powder or granules containing more than 1.5% by weight of fat:	022.43
	1. Concentrated and powdered Milk.	
	2. Milk food.	
	3. Butter or cream powder.	
	D. Milk (other than whey) and cream, in forms other than powder or granules:	022.49
	1. Evaporated, condensed milk.	
	2. Butter cream milk.	
04.03	Butter	023.0
04.04	Cheese and curd	024.0
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:	
	A. Eggs in shell	025.1
	B. Other	025.2
04.06	Natural honey]	061.6
04.07	Edible products of animal origin, not elsewhere specified or included.	098.08

CHAPTER 5

Products of animal origin not elsewhere specified or included.

NOTES.

1.—This Chapter does not cover:

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods falling within heading No. 05.05 or 05.07 and parings and similar waste of raw hides or skins falling within heading No. 05.15 (Chapter 41 or 43);
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts or broom or brush making (heading No. 96.01).

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

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

4.—Throughout the Schedule the expression "horsehair" means hair of the manes and of tails equine or bovine animals.

1	2	3
05.01	Human hair, unworked, whether or not washed or scoured, waste of human hair.	291.91
05.02	Pigs', hogs' and boars' bristles or hair, badger hair and other brush making hair, waste of such bristles and hair : A. Animal bristles. B. Other.	291.92
05.03	Horse hair and horsehair waste, whether or not put up on a layer or between two layers of other material.	268.51
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.	291.93
05.05	Fish waste.	291.94
(05.06)		
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	291.96
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised, powder and waste of these products.	291.11
05.09	Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products : A. Buffalo horns. B. Hoofs. C. Other.	291.16
(05.10)		
(05.11)		

1	2	3
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells:	291.15
	A. Coral.	
	B. Shells including conch shells and mother of pearls.	
	C. Other.	
05.13	Natural sponges	291.97
05.14	Ambergris, castoreum, civet and musk cantharides; bile, whether or not dried, animal products, fresh, chilled or frozen or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products:	291.98
	A. Gall stone.	
	B. Other.	
05.15	Animal products not elsewhere specified or included, dead animals of Chapter 1 or Chapter 3, unfit for human consumption:	291.99
	A. Sinews and tendons; parings and similar waste of raw hides and skin.	
	B. Silkworm eggs.	
	C. Fertile fish eggs for hatching.	
	D. Animal semen.	
	E. Other.	

SECTION II
VEGETABLE PRODUCTS
CHAPTER 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.

NOTES.

- 1.—This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic and other products of Chapter 7.
- 2.—Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

1	2	3
06.01	Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, dormant, in growth or in flower : A. Bulbs, horticultural. B. Other.	292.61
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips.	292.69
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh dried, dyed, bleached, impregnated or otherwise prepared.	292.71
06.04	Foliage, branches, and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	292.72

CHAPTER 7

Edible vegetables and certain roots and tubers.

NOTES.

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

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

- (a) Dried leguminous vegetables, shelled (heading No. 07.05);
- (b) Ground sweet peppers (heading No. 09.04);
- (c) Flours of the dried leguminous vegetables of heading No. 07.05 (heading No. 11.04);
- (d) Flour, meal and flakes of potato (heading No. 11.05).

1	2	3
07.01	Vegetables, fresh or chilled—	
	A. Potatoes:	054.1
	1. Seed potatoes.	
	2. Other.	
	B. Tomatoes	054.4
	C. Onions, shallots, garlic, leeks and other alliaceous vegetables (for example, chives and Welsh onions).	054.51
	D. Other	054.59
07.02	Vegetables (whether or not cooked), preserved by freezing	054.61
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption.	054.62
07.04	Dried dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared:	056.1
	A. Dehydrated vegetables.	
	B. Others.	
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split:	054.2
	A. Lentils.	
	B. Peas and beans, dried.	
	C. Other.	
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith.	054.81

CHAPTER 8

Edible fruit and nuts; peel of melons or citrus fruit.

NOTES.

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

1	2	3
08.01	Dates, bananas, coconuts, brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not—	
	A. Bananas	057.3
	B. Coconuts	057.71
	C. Brazil nuts	057.72
	D. Cashew nuts	057.73
	E. Pineapples	057.95
	F. Avocados, mangoes, guavas and mangosteens	057.97
	G. Dates	057.96
08.02	Citrus fruit, fresh or dried:	
	A. Oranges	057.11
	B. Mandarines (including tangerines and satsumas; clementines, wilkings and other similar citrus hybrids.	057.12
	C. Lemons and limes	057.21
	D. Grapefruit	057.22
	E. Other	057.29
08.03	Figs, fresh or dried	057.6
08.04	Grapes, fresh or dried:	
	A. Fresh	057.51
	B. Dried	057.52
	1. Raisins (Kismis).	
	2. Other.	
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:	
	A. Almonds	057.74
	B. Hazelnuts	057.75
	C. Betelnuts	057.75
	D. Other	057.79
08.06	Apples, pears and quinces, fresh:	
	A. Apples	057.4
	B. Pears and quinces	057.92

1	2	3
08.07	Stone fruit, fresh	057.93
08.08	Berries, fresh	057.94
08.09	Other fruit, fresh	057.98
08.10	Fruit (whether or not cooked) preserved by freezing, not containing added sugar.	058.61
08.11	Fruit provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	058.63
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05.	057.99
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.	058.64

CHAPTER 9

Coffee, tea, mate and spices.

NOTES.

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows :
 - (a) Mixtures of two or more of the products falling within the same heading are to be classified in that heading ;
 - (b) Mixtures of two or more of the products falling within different headings are to be classified under heading No. 09.10.

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

2.—This Chapter does not cover :

- (a) Sweet peppers, unground (Chapter 7); or
- (b) Cubed pepper (*piper cubeba*) and other products of heading No. 12.07

1	2	3
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
	A. Coffee not roasted; coffee husks and skins	071.11
	B. Coffee, roasted	071.12
	C. Coffee substitutes containing coffee	071.13
09.02	Tea	074.1
	A. Tea for blendings	
	B. Other	
09.03	Mate	074.2
09.04	Pepper of the genus 'Piper'; pimento of the genus "Capsicum" or the genus "Pimenta":	075.1
	A. Black or white pepper	
	B. Pimento.	
	C. Other	
09.05	Vanilla	075.21
09.06	Cinnamon and cinnamon-tree flowers	075.22
09.07	Cloves (whole fruit, cloves and stems)	075.23
09.08	Nutmeg, mace and cardamoms	075.24
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	075.25
09.10	Thyme, saffron and bay leaves; other spices:	
	A. Ginger	075.26
	B. Other	075.28

CHAPTER 10

Cereals.

NOTES.

This Chapter only covers those grains which have been neither hulled nor otherwise worked. However, rice husked, milled, polished, glazed, parboiled, converted or broken remains classified in heading No. 10.06.

1	2	3
10.01	Wheat and meslin (mixed wheat and rye):	
	A. Durum wheat	041.1
	B. Other	041.2
10.02	Rye	045.1
10.03	Barley	043.0
10.04	Oats	045.2
10.05	Maize	044.0
10.06	Rice:	
	A. In the husk (paddy or rough rice)	042.11
	B. Husked but not further prepared (cargo rice or brown rice)	042.12
	C. Semi-milled or wholly milled, whether or not polished or glazed	042.21
	D. Broken	042.22
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals:	
	A. Millet	045.91
	B. Sorghum	045.92
	C. Other	045.99

CHAPTER 11

Products of the milling industry; malt and starches; gluten; inulin

NOTES.

1.—This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.02);
- (b) Flowers and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02;
- (c) Corn flakes and other products falling within heading No. 19.05;
- (d) Pharmaceutical products (Chapter 30); or
- (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

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

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

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

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

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

Cereal.	Starch content	Ash content.	Rate of passage through a sieve with an aperture of	
			315 microns	500 microns
1	2	3	4	5
Wheat and rye	45%	2.5%	80%	..
Barley	45%	3%	80%	..
Oats	45%	5%	80%	..
Maize and Sorghum	45%	2%	..	90%
Rice	45%	1.6%	80%	..
Buckwheat	45%	4%	80%	..

1	2	3
11.01	Cereal flours:	
	A. Of wheat or of meslin	046.01
	B. Other	047.01
11.02	Cereal groats and cereal meal; other worked cereal grains (for example rolled, flaked, polished, pearled or kibbled but not further prepared), except rice falling within heading No. 10.06; germs of cereals, whole, rolled, flaked or ground:	
	A. Groats, meal and pelletes, of wheat	046.02
	B. Cereal groats, meal and pellets (other than of wheat)	047.02
	C. Other worked cereal grains (for example rolled, flaked, polished, pearled or kibbled, but not further prepared); germs of cereals, whole, rolled, flaked or ground.	048.11
(11.03)		
11.04	Flour of the dried leguminous vegetables falling within heading No. 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No. 07.06.	056.49
	A. Flour:	
	1. Sago flour.	
	2. Other.	
	B. Meals.	
11.05	Flour, meal and flakes of potato	056.43
(11.06)		
11.07	Malt, roasted or not:	048.2
	A. Barly malt.	
	B. Other.	
11.08	Starches; inulin:	592.11
	A. Starches:	
	1. Tapioca starch.	
	2. Sago starch.	
	3. Potato starch.	
	4. Other.	
	B. Inulin.	
11.09	Wheat gluten, whether or not dried	592.12

CHAPTER 12

Oil seeds and oleaginous fruits ; miscellaneous grains, seeds and fruit ;
industrial and medical plants ; straw and fodder.

NOTES.

- 1.—Heading No. 12.01 is to be taken to apply, *inter alia*, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppyseeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).
- 2.—For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flours, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) and of lupines are to be regarded as seeds of a kind used for sowing.

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

- (a) Leguminous vegetables (Chapter 7) ;
- (b) Spices and other products of Chapter 9 ;
- (c) Cereals (Chapter 10) ; or
- (d) Products falling within heading No. 12.01 or 12.07.

- 3.—Heading No. 12.07 is to be taken to apply, *inter alia*, to the following plants or parts thereof :

basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.

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

- (a) Oil seeds and oleaginous fruit (heading 12.01) ;
- (b) Medicaments falling within Chapter 30 ;
- (c) Perfumery or toilet preparations falling within Chapter 33, or
- (d) Disinfectants, insecticides, fungicides, herbicides or similar products falling within heading No. 38.11.

1	2	3
12.01	Oil seeds and oleagineous fruit, whole or broken :	
	A. Ground-nuts	222.1
	B. Copra	223.1
	C. Palm nuts and kernels	223.2
	D. Soya beans	222.2
	E. Linseed	223.4
	F. Cotton seeds	222.3
	G. Castor oil seeds	223.5
	H. Sunflower seeds	222.4
	I. Sesamum seeds	222.5
	J. Rape or colza seeds	222.6
	K. Other :	223.8
	1. Mustard seeds.	
	2. Other.	
12.02	Flours or meals of oil seeds or oleagineous fruits, non-defatted, (excluding mustard flour).	223.9

1	2	3
12.03	Seeds, fruit and spores, of a kind used for sowing : A. Vegetable and flower seeds. B. Other.	292.5
12.04	Sugar beet, whole or sliced, fresh, dried or powdered ; sugar cane	054.82
(12.05)		
12.06	Hop cones and lupulin	054.84
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered. A. Of a kind used primarily in perfumery: 1. Agar wood. 2. Sandal wood. 3. Other. B. Of a kind used primarily in manufacturing pharmaceutical product and ayurvedic and unani medicines; 1. Katki, jibanti, gandhamatric, mitabish, kakuli, khir kakuli, kul duralava, khankrash shringi, sailaj, thaikal, kaladana and talishpatra. 2. Cinchona bark. 3. Isabgol. 4. Belladonna leaves and roots. 5. Nux vomica seeds. 6. Other. C. Other.	292.4
12.08	Chicory roots, fresh or dried, whole or cut, unroasted; locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading.	054.88
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared.	081.11
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products.	081.12

CHAPTER 13

Lacs : gums, resins and other vegetable saps and extracts.

NOTE.

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

- (a) Liquorice extract containing more than 10% by weight of sucrose or when put up as confectionary (heading No. 17.04);
- (b) Malt extract (heading No. 19.02);
- (c) Extracts of coffee, tea or mate (heading No. 21.02);
- (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
- (e) Camphor, glycyrrhizin and other products of headings Nos. 29.13 and 29.41
- (f) Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);
- (h) Essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (Heading No. 33.06); or
- (i) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

1	2	3
---	---	---

(13.01)

13.02 Shellac, seed lac, stick lac and other lacs ; natural gums, resins, gum-resins and balsams; 292.2

A. Shellac, seed lac, stick lac and other lacs:

1. seed lac and stick lac.
2. Other.

B. Natural gums, resins, gum-resins (exudation from trees and shrubs).

1. Gum copal.
2. Gum damar (including unrefined batu).
3. Asafoetida.
4. Dragon's blood.
5. Gum tragacanth and pulvis tragacanth.
6. Gum turpentine (fir pine resins).
7. Gum arabic (from various acacia).
8. Other natural gums.

C. Balsams:

1. Peru balsams.
2. Tolu balsam.

1	2	3
	3. Copaiba balsam.	
	4. Canada balsam.	
	5. Other.	
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates, agar-agar and other mucilages and thickeners, derived from vegetable products :	292.91
	A. Opium.	
	B. Agar-agar.	
	C. Other.	

CHAPTER 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included.

NOTES.

- 1.—This Chapter does not cover the following products, which are to be classified in Section XI; vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.—Heading No. 14.01 is to be taken to apply, *inter alia*, to split osier, reeds, bamboos and the like, to rattan cores and to drawn or split rattans. The heading is to be taken not to apply to chipwood (heading No. 44.09).
- 3.—Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).
- 4.—Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.01).

1	2	3
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark): A. Rattans and canes, whole or split. B. Bamboos. C. Other.	292.3
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass).	292.92
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, conch-grass and istle), whether or not in bundles or hanks.	292.93
(14.04)		
14.05	Vegetable products not elsewhere specified or included: A. Tendu leaves (Biri leaves). B. Raw vegetable materials of a kind (for example wood, bark, fruit, nuts, stems, stalk, lichen and seeds) used primarily in dyeing and tanning. C. Hard seeds, pips, hulls and nuts of a kind used for carving (for example Corozo and dom). D. Other.	292.98

SECTION III

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

CHAPTER 15

Animal and vegetable fats and oils and their cleavage products; prepared edible fats; Animal and vegetable waxes.

NOTES.

1.—This Chapter does not cover:

- (a) Pig fat or poultry fat of heading No. 02.05;
- (b) Cocoa butter (fat or oil) (heading No. 18.04);
- (c) Greaves (heading No. 23.01) and residues of heading No. 23.04;
- (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or
- (e) Factice derived from oils (heading No. 40.02).

2.—Soapstocks, oil foots and dregs, stearin, wool grease and glycerol residues are to be taken to fall in heading No. 15.17.

1	2	3
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted	091.3
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats:	411.32
	A. Tallow.	
	B. Other.	
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil, and tallow oil, not emulsified or mixed or prepared in any way:	411.33
	A. Stearin.	
	B. Inedible tallow.	
	C. Lard stearin and oil.	
	D. Tallow oil, inedible.	
	E. Other.	
15.04	Fats and oils, of fish and marine mammals, whether or not refined:	
	A. Fish liver oil:	411.11
	1. Cod liver oil.	
	2. Other.	
	B. Other fish oils and fats.	411.12
	C. Oils and fats of marine mammals:	411.13
	1. Whale oil (sperm oil).	
	2. Other.	

1	2	3
15.05	Wool grease and fatty substances derived therefrom (including lanolin).	411.34
15.06	Other animal oils and fats (including neat's foot oil and fats from bones or waste).	411.39
15.07	Fixed vegetable oils, fluid or solid, crude refined or purified:	
	A. Soyabean oil	423.2
	B. Cotton seed oil	423.3
	C. Ground nut oil	423.4
	D. Olive oil	423.5
	E. Sunflower seed oil	423.6
	F. Rape, colza or mustard oils	423.91
	G. Linseed oil	424.1
	H. Palm oil	424.2
	I. Coconut (copra) oil	424.3
	J. Palm kernel oil	424.4
	K. Castor oil	424.5
	L. Sesamum oil	423.92
	M. Other	424.9
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas or otherwise modified:	431.1
	A. Soyabean oil	431.1
	B. Cotton seed oil	431.1
	C. Ground-nut oil	431.1
	D. Olive oil	431.1
	E. Sunflower seed oil	431.1
	F. Rape, colza or mustard oils	431.1
	G. Linseed oil	431.1
	H. Palm oil	431.1
	I. Coconut (copra) oil	431.1
	J. Palm kernel oil	431.1
	K. Castor oil	431.1
	L. Sesamum oil	431.1
	M. Other	431.1

1	2	3
(15.09)		
15.10	Fatty acids ; acid oils from refining ; fatty alcohols :	
	A. Fatty acids ; acid oils from refining	431.31
	B. Fatty alcohols	512.17
15.11	Glycerol and glycerol lyes	512.18
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined but not further prepared:	431.2
	A. Animal oils and fat :	
	1. Oils ;	
	(i) Whale oil	
	(ii) Fish oil	
	(iii) Butter oil	
	2. Fat.	
	B. Vegetable oil and fat :	
	1. Oil :	
	(i) Vegetable Ghee.	
	(ii) Other.	
	2. Fat.	
15.13	Margarine, imitation lard and other prepared edible fats :	
	A. Margarine,	091.41
	B. Other.	091.49
(15.14)		
15.15	Spermaceti, crude, pressed or refined, whether or not coloured ; bees wax and other insect waxes, whether or not coloured.	431.44
15.16	Vegetable waxes, whether or not coloured	431.43
15.17	Degras ; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	431.33

SECTION IV

PREPARED FOODSTUFFS ; BEVERAGES, SPIRITS AND
VINEGAR; TOBACCO.

CHAPTER 16.

Preparations of meat, of fish, of crustaceans or molluscs.

NOTE.

This Chapter does not cover meat, meat offal, fish, crustaceans or molluscs, prepared or preserved by the process specified in Chapters 2 and 3.

1	2	3
16.01	Sausages and the like, of meat, meat offal or animal blood	014.2
16.02	Other prepared or preserved meat or meat offal:	014.9
	A. Canned or bottled bacon and ham.	
	B. Other meat, canned or bottled.	
	C. Foie gras, canned or bottled.	
	D. Other.	
16.03	Meat extracts and meat juices ; fish extracts	014.1
16.04	Prepared or preserved fish, including caviar and caviar substitutes:	037.1
	A. Fish, canned.	
	B. Other.	
16.05	Crustaceans and molluscs, prepared or preserved	037.2

CHAPTER 17

Sugar and sugar confectionery.

NOTES.

1.—This Chapter does not cover :

- (a) Sugar confectionery containing cocoa (heading No. 18.06).
- (b) Chemically pure sugars (other than sucrose, glucose and lactose) and other products of heading No. 29.43 ; or
- (c) Medicaments and other products of Chapter 30.

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

1	2	3
17.01	Beat sugar and cane sugar, in solid form:	
	A. Raw sugars	061.1
	B Other	061.2
17.02	Other sugars in solid form, sugar syrups, not containing added flavouring or colouring matter ; artificial honey, whether or not mixed with natural honey ; caramel:	061.9
	A. Glucose.	
	B. Lactose.	
	C. Sucrose (excluding chemically pure).	
	D. Caramel.	
	E. Honey, artificial.	
	F. Other.	
17.03	Molasses :	061.5
	A. De-colourised.	
	B. Other.	
17.04	Sugar confectionery, not containing cocoa.	062.01
(17.05)		

CHAPTER 18

Cocoa and cocoa preparations.

NOTES.

- 1.—This Chapter does not cover the preparations described in heading Nos. 19.02, 19.08, 22.02, 22.09 or 30.03 containing cocoa or chocolate.
- 2.—Heading No. 18.06 including sugar confectionery containing cocoa and, subject to note 1 of this Chapter, other food preparations containing cocoa.

1	2	3
18.01	Cocoa beans, whole or broken, raw or roasted	072.1
18.02	Cocoa shells, husks, skins and waste	081.92
18.03	Cocoa paste (in bulk or in block), whether or not defatted	072.31
18.04	Cocoa butter (fat or oil)	072.32
18.05	Cocoa powder, unsweetened	072.2
18.06	Chocolate and other food preparations containing cocoa:	073.0
	A. Food for infants and invalids, containing cocoa and milk not packed for retail sale.	
	B. Liquid chocolate.	
	C. Other.	

CHAPTER 19

Preparations of cereals, flour or starch, pastrycooks' products.

NOTES.

1.—This Chapter does not cover :

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

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

1	2	3
(19.01)		
19.02	Malt extract, preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes. Containing less than 50% by weight of cocoa.	048.80
	A. Imported in retail packing :	
	1. Malt extract.	
	2. Malted milk and similar preparations.	
	3. Other preparations of a kind used as infant food or for dietetic purposes.	
	B. Other :	
	1. Malt extract.	
	2. Malted milk and similar preparations.	
	3. Other preparations of a kind used as infant food or for dietetic purposes.	
19.03	Macaroni, spaghetti and similar products	048.3
19.04	Tapioca and sago ; tapioca and sago substitutes obtained from potato or other starches.	056.45
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products).	048.12
	A. Oat flakes.	
	B. Corn flakes.	
(19.06)	C. Other.	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	048.41
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion.	048.42

CHAPTER 20

Preparations of vegetables, fruit or other parts of plants.

NOTES.

1.—This Chapter does not cover :

- (a) Vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 8 ; or
- (b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).

2.—The vegetables of headings Nos. 20.01 and 20.02 are those which fall in headings Nos. 07.01 to 07.05 when imported in the states provided for in those headings.

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

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

1	2	3
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid with or without sugar, whether or not containing salt, spices or mustard : A. Pickles. B. Other.	056.51
20.02	Vegetables, prepared or preserved otherwise than by vinegar or acetic acids. A. Asparagus, canned. B. Other.	056.59
20.03	Fruit preserved by freezing, containing added sugar	058.62
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glaze or crystallised).	058.2
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar.	058.3
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit: A. Roasted nuts, including roasted ground-nuts B. Other	058.91 058.99
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit : A. Orange juice B. Grape fruit juice C. Juice of any other citrus fruit D. Pineapple juice E. Tomato juice F. Juice of any other fruit or vegetable G. Mixtures of juices	058.51 058.52 058.53 058.54 058.55 058.57 058.58

CHAPTER 21

Miscellaneous edible preparations

NOTES.

1.—This Chapter does not cover :

- (a) Mixed vegetables of heading No. 07.04 ;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading No.09.01);
- (c) Spices and other products of Headings Nos.09.04 to 09.10 ;
- (d) Yeast put up as a medicament and other products of heading No. 30.03 ; or
- (e) Prepared enzymes of heading No. 33.07.

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

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

1	2	3
(21.01)		
21.02	Extracts, essences or concentrates, of coffee, tea or mate and preparations with a basis of those extracts, essences or concentrates ; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	
	A. Extracts, essences or concentrates, of coffee, and preparations with a basis of those extracts, essences or concentrates ; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	071.20
	B Extracts, essences or concentrates, of tea or mate, and preparations with a basis of those extracts, essences or concentrates.	098.02
21.03	Mustard flour and prepared mustard	098.03
21.04	Sauces ; mixed condiments and mixed seasonings	098.04
21.05	Soups and broths in liquid, solid or powder form; homogenised composite food preparations :	
	A. Soups and broths in liquid, solid or powder form	098.05
	B. Homogenised composite food preparation	098.01
21.06	Natural yeasts (active or inactive) prepared baking powder	098.06
	A. Baking powders.	
	B. Other.	
21.07	Food preparations not elsewhere specified or included	098.09
	A. Ice cream powder.	
	B. Flavouring powders and concentrated extracts for the preparation of food and beverages.	
	C. Food preparations containing saccharin.	
	D. Other.	

CHAPTER 22

Beverages, spirits and vinegar.

NOTES.

1.—This Chapter does not cover :

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

2.—For the purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Gay Lussac's hydrometer at a temperature of 15°C.

1	2	3
22.01	Waters, including spa waters and aerated waters; ice and snow:	111.01
	A. Ordinary natural water and natural snow and ice	111.01
	B. Other	111.01
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07.	111.02
22.03	Beer made from malt	112.3
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol.	112.11
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol.	112.12
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts.	112.13
22.07	Other fermented beverages (for example, cider, perry and mead)	112.2
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength :	512.16
	A. Denatured spirits.	
	B. Ethanol.	
	C. Industrial alcohol.	
	D. Other.	
22.09	Spirits (other than those of heading No. 22.08); liquors and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:	112.41
	A. Whisky	112.41
	B. Spirits obtained by distilling wine or grape marc (brandy, cognac, etc.).	112.42
	C. Other	112.49
22.10	Vinegar and substitutes for vinegar	098.07

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder.

1	2	3
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption, greaves:	
	A. Flours and meals, of meat or offals, unfit for human consumption, greaves.	081.41
	B. Flours and meals, of fish, crustaceans and molluscs, unfit for human consumption.	081.42
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:	
	A. Of maize or rice	081.21
	B. Of other cereals	081.22
	C. Of leguminous vegetables	081.23
23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues.	081.93
23.04	Oil cake and other residues (except dregs) resulting from the extraction of vegetable oils :	
	A. Of soyabeans	081.31
	B. Of ground nuts	081.32
	C. Of cotton seeds	081.33
	D. Of linseed	081.34
	E. Of sunflower seeds	081.35
	F. Of palm nuts or kernels	081.38
	G. Of coconut (copra)	081.37
	H. Of rape or colza seeds	081.36
	I. Other	081.39
23.05	Wine lees; argol	081.94
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included.	081.19
23.07	Sweetened forage, other preparations of a kind used in animal feeding	081.99
	A. Premixes.	
	B. Other.	

CHAPTER 24.

Tobacco

1	2	3
24.01	Unmanufactured tobacco, tobacco refuse:	
	A. Tobacco, not stripped, flue cured, of the virginia type	121.11
	B. Tobacco, not stripped, other	121.19
	C. Tobacco, wholly or partly stripped, flue cured, of the virginia type.	121.21
	D. Tobacco, wholly or partly stripped, other	121.29
	E. Tobacco refuse	121.3
24.02	Manufactured tobacco; tobacco extracts and essences:	
	A. Cigars and cheroots; cigarillos	122.1
	B. Cigarettes	122.2
	C. Other:	122.3
	1. Pipe tobacco.	
	2. Biri tobacco.	
	3. Other.	

SECTION V
 MENERAL PRODUCTS
 CHAPTER 25

Salt; Sulphur; earths and stone; plastering materials, lime and cement

NOTES.

- 1.—Except where their context or Note 3 to this Chapter otherwise require, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by floatation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.
- 2.—This Chapter does not cover:
- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28·02);
 - (b) Ferrous earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28·23);
 - (c) Medicaments and other products of Chapter 30;
 - (d) Perfumery, cosmetics or toilet preparations of heading No. 33·06;
 - (e) Road and paving setts, curbs and flagstones (heading No. 68·01), mosaic cubes (heading No. 68·02) and roofing, facing and damp course slates (heading No 68·03);
 - (f) Precious and semi-precious stones (heading No. 71·02);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2·5 g. each, of sodium chloride or of magnesium oxide, of heading No 38·19; optical elements of sodium chloride or of a magnesium oxide (heading No. 90·01); or
 - (h) Writing or drawing chalks, tailors or billiards, chalks (heading No. 98·05);
- 3.—Heading No. 25·32 is to be taken to apply, *inter alia*, to: earth colours, whether or not calcined or mixed together; natural micaceous iron oxide; meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding, jet strontianite (whether or not calcined) other than strontium oxide, broken pottery.

1	2	3
25·01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride, salt liquors, and sea water:	278·3
	A. Common salt:	
	1. Imported in bulk, <i>i.e.</i> , in packing of over 25 kg.	278·3
	2. Other	278·3
	B. Pure sodium chloride	278·3
	C. Other	278·3
25·02	Unroasted iron pyrites	274·2

1	2	3
25·03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:	274·1
	A. Rock sulphur for the manufacture of fertilisers.	
	B. Other.	
25·04	Natural graphite	278·22
25·05	Natural sands of all kinds, whether or not coloured, other than metal bearing sands falling within heading No. 26·01.	273·3
25·06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing.	278·51
25·07	Clay (for example, kaolin and bentonite), andalusite, Kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68·07; mullite; chamotte and dinas earths:	278·21
	A. Kaolin (China clay).	
	B. Fullers' earth.	
	C. Fire clay (calcined clay).	
	D. Other.	
25·08	Chalk	278·91
	A. Chalk powder.	
	B. Other.	
	(25·09)	
25·10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk,	
	A. Unground:	271·31
	1. Phosphate rock for the manufacture of fertilizer.	
	2. Other.	
	B. Ground:	271·32
	1. Phosphate rock for the manufacture of fertilizer.	
	2. Other.	
25·11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide:	278·92
	A. Natural barium sulphate (barytes).	
	B. Other.	

1	2	3
25.12	Siliceous fossil meals and similar siliceous earth (for example, kieselguhr, tripolite or diatomite) whether or not calcined, of an apparent specific gravity of 1 or less.	278.95
	A. Infusorial earth.	
	B. Other.	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:	277.22
	A. Emery.	
	B. Pumice stone.	
	C. Natural abrasives.	
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing:	273.11
	A. Slate unworked (in mass).	
	B. Other.	
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing.	273.12
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing.	273.13
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, flint and shingle, whether or not heat-treated, granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16.	273.4
	A. Marble chips and powder	
	B. Other	
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing, agglomerated dolomite (including tarred dolomite).	278.23
25.19	Natural magnesium carbonate (magnesite); fused magnesia, dead burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering, other magnesium oxide, whether or not chemically pure:	278.24
	A. Dead burned (sintered) magnesia.	
	B. Other.	
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry:	
	A. Gypsum and anhydrite	273.23
	B. Other	273.24
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement.	273.22

1	2	3
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	661.1
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker.	661.2
	A. Portland cement (grey).	
	B. White portland cement.	
	C. Coloured portland cement other than grey.	
	D. Cement fondu.	
	E. Cement clinker.	
	F. Other.	
25.24	Asbestos	278.4
(25.25)		
25.26	Mica including splittings, mica waste	278.52
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc:	278.93
	A. French chalk.	
	B. Soap stone.	
	C. Other (excluding talcum powder falling within heading No. 33.06).	
25.28	Natural cryolite and natural chiolite	278.53
(25.29)		
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine, crude natural boric acid containing not more than 85% of H ₂ BO ₃ calculated on the dry weight.	278.94
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar	278.54
25.32	Mineral substances not elsewhere specified or included:	278.99
	A. Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides.	278.99
	B. Meerschaum (whether or not in polished pieces) and amber, agglomerated meerschaum and agglomerated amber in plates, rods, sticks or similar forms, not worked after moulding jet.	278.99
	C. Natural arsenic sulphides	278.99
	D. Strontianite (whether or not calcined) other than strontium oxides; mineral substances not elsewhere specified or included; broken pottery,	278.99

CHAPTER 26

Metallic ores, slag and ash.

NOTES

- 1.—This Chapter does not cover :
- Slag and similar industrial waste prepared as macadam (heading No. 25.17) ;
 - Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19).;
 - Basic slag of Chapter 31;
 - Slag wool, rock wool or similar mineral wools (heading No. 68.07);
 - Goldsmiths', silversmiths' and Jewellers' residues, lemls and other waste and craps of precious metal (heading No. 71.11); or
 - Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- 2.—For the purposes of heading No. 26.01, the term "metallic ores" means mineral or mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.50 or of the metals of section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to process not normal to the metallurgical industry.
- 3.—Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

1	2	3
26.01	Metallic ores and concentrates and roasted iron pyrites :	
	A. Roasted iron pyrites, pyrites cinders whether or not agglomerated	281.4
	B. Iron ores and concentrates, non-agglomerated	281.5
	C. Iron ore agglomerated (sinters, pellets, briquettes, etc.)	281.6
	D. Copper ores and concentrates	287.11
	E. Nickel ores and concentrates	287.21
	F. Aluminium ores and concentrates	287.31
	G. Lead ores and concentrates	287.4
	H. Zinc ores and concentrates	287.5
	I. Tin ores and concentrates	287.6
	J. Manganese ores and concentrates, including manganiferous iron ores and concentrate with a manganese content of 20% or more by weight.	287.7
	K. Chromium ores and concentrates	287.91
	L. Tungsten ores and concentrates	287.92
	M. Ores and concentrates of molybdenum, niobium, tantalum, titanium, vanadium or zirconium.	287.93

1	2	3
	N. Ores and concentrates of uranium or thorium	286.0
	O. Other base metal ores and concentrates	287.99
	P. Ores and concentrates of precious metals	289.01
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel.	278.61
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.	288.1
26.04	Other slag and ash, including kelp	278.62

CHAPTER 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

NOTES.

1.—This Chapter does not cover :

- (a) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No. 27.11.
- (b) Medicaments falling within heading No. 30.03.
- (c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.04 or 38.07.

2.—Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coaltar but which are obtained by the distillation of low temperature coaltar or other mineral tars, by processing petroleum or by any other process provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.

3.—References in heading No. 27.10 to petroleum oils and oils obtained from bituminous mineral are to be taken to include not only petroleum oils and oils obtained from bituminous mineral but also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

1	2	3
27.01	Coal, briquettes, ovoids and similar solid fuels manufactured from coal :	
	A. Anthracite, whether or not pulverised, but not agglomerated	322.1
	B. Other coal, whether or not pulverised, but not agglomerated	322.2
	C. Briquettes, ovoids and similar solid fuels manufactured from coal	323.11
27.02	Lignite, whether or not agglomerated :	
	A. Lignite, whether or not pulverised, but not agglomerated	322.3
	B. Agglomerated lignite	323.12
27.03	Peat (including peat litter) whether or not agglomerated :	
	A. Peat, whether or not compressed into bales, but not agglomerated	322.4
	B. Agglomerated peat	323.13
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated, retort carbon :	
	A. Coke and semi-coke of coal : retort carbon	323.21
	B. Coke or semi-coke of lignite or peat	323.22

1	2	3
(27.05)		
27.05 (bis)	Coal gas, water gas, producer gas and similar gases	341.5
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products:	335.21
	A. Coal tar	
	B. Crude tar	
	C. Other.	
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter:	
	A. Benzole	335.22
	B. Toluole	335.23
	C. Xylole	335.24
	D. Other:	335.25
	1. Crude naphthalene,	
	2. Other.	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars:	
	A. Pitch, obtained from coal tar or from other mineral tars	335.31
	B. Pitch coke	335.32
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	333.0
	A. Petroleum crude	
	B. Other	
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals these oils being the basis constituents of the preparations	
	A. Motor spirit, including aviation spirit	334.11
	1. Motor Spirit of HBOC type	
	2. Other motor spirits, including aviation spirit	
	B. Spirit type jet fuel	334.12
	C. Other light oils and preparations	334.19
	1. White spirit	
	2. Neptha	
	3. Other	

1	2	3
	D. Kerosene, including kerosene type jet fuel.	
	1. Kerosene type jet fuel:	
	(a) J.P.I.	334.21
	(b) J.P. 4	334.21
	(c) Other	334.21
	2. Other kerosene	334.21
	E. Other medium oils and preparations	334.29
	F. Gas oils	334.3
	1. Light diesel oils	
	2. High speed diesel oils	
	3. Other	
	G. Fuel oils	334.4
	1. Furnace oils	
	2. Other	
	H. Lubricating oils, other heavy oils and preparations.	
	1. Lubricating oils, that is oils such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below 200°F by Abel's closed test	334.51
	2. Mineral oil which has its flashing point at or above 200°F and is ordinarily used for the batching of jute or other fibres. ..	334.51
	3. Mineral oil for the manufacture of insecticides	334.51
	4. Other:	
	(a) Partly refined petroleum including topped crudes	334.51
	(b) Greases (Mineral)	334.51
	(c) Other	334.51
27.11	Petroleum gases and other gaseous hydrocarbons :	
	A. Liquefied propane and butane	341.31
	B. Liquefied gaseous hydrocarbone, other than propane and butane	341.39
	C. Petroleum gases and other gaseous hydrocarbons in the gaseous state.	341.4
27.12	Petroleum jelly	335.11
27.13	Paraffin wax, micro crystallin wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured.	335.12

1	2	3
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oil obtained from bituminous minerals :	
	A. Petroleum coke	335.42
	B. Other	335.41
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands:	278.96
	A. Asphalt	
	B. Gilsonite and other bitumen	
	C. Other	
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	335.43
27.17	Electric current	351.0

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

NOTES.

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

(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.49 or 28.52 are to be classified in those headings and in no other heading of this section.
 - 2.—Subject to Note 1 above, goods classifiable within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of the Schedule.
 - 3.—Goods put up in sets consisting of two or more separate constituents, some or all of which fall within the present Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
 - (i) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked ;
 - (ii) imported together ; and
 - (iii) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
-

CHAPTER 28

Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radioactive elements and of isotopes.

NOTES.

- 1.—Except where their context or these Notes otherwise require, the headings of this Chapter are to be taken to apply only to :
 - (a) Separate chemical and separate chemically defined compounds, whether or not containing impurities ;
 - (b) Products mentioned in (a) above dissolved in water ;
 - (c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use ;
 - (d) The products mentioned in (a) , (b) or (c) above with an added stabiliser necessary for their preservation or transport ;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use.
- 2.—In addition to dithionites stabilised with organic substances and to sulphonylates (heading No. 28.36), carbonates and percarbonates of inorganic bases (heading No. 28.42), cyanides and complex cyanides of inorganic bases (heading No. 28.43), fulminates cyanates and thiocyanates, of inorganic bases (heading No. 28.44), organic products included in headings Nos. 28.49 to 28.52 and metal and non-metal carbides (heading No. 28.56), only the following compounds of carbon are also to be classified in the present Chapter :
 - (a) Oxides of carbon ; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.13) ;
 - (b) Oxyhalides of carbon (heading No. 28.14) ;
 - (c) Carbon disulphide (heading No. 28.15) ;
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other ecomplex cyanates, of inorganic bases (heading No. 28.48) ;
 - (e) Solid hydrogen peroxide (heading No. 28.54), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.58) other than calcium cyanamide containing not more than 25% by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).
- 3.—This Chapter does not cover :
 - (a) Sodium chloride and magnesium oxide, whether or not chemically pure and other products falling within section V ;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above ;
 - (c) Products mentioned in Note 1, 2, 3 or 4 of Chapter 31 ;
 - (d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07 ;
 - (e) Artificial graphite (heading No. 38.01) ; products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17 ; ink removers put up in packings for sale by retail, of heading No. 38.19 ; cultured crystals (other than optical elements) weighing not less than 2.5 each, of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19 ;

- (f) Precious and semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (heading Nos. 71.02 to 71.04), and precious metals and precious metal alloys falling within Chapter 71;
- (g) The metals, whether or not chemically pure and metal alloys, falling within any heading of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or of the alkaline earth metals (heading No. 90.01).
- 4.—Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified in heading No. 28.13;
- 5.—Headings Nos. 28.29 to 28.48 inclusive are to be taken to apply only to metallic or ammonium salts or peroxysalts.
- Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.48.
- 6.—Heading No. 28.50 is to be taken to apply only to :
- (a) The following fissile chemical elements and isotopes: natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes;
- (b) The following radio-active chemical elements: technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number;
- (c) All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of sections XIV and XV;
- (d) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together;
- (e) Alloys other than (ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds;
- (f) Nuclear reactor cartridges, spent or irradiated.
- The term "isotopes" mentioned above and in headings Nos. 28.50 and 28.51 includes "enriched isotopes", but does not include chemical element which occur in nature as pure isotopes nor uranium depleted in U 235.
- 7.—Heading No. 28.55 is to be taken to include ferro-phosphorus containing 15% or more by weight of phosphorus and phosphor copper containing more than 8% by weight of phosphorus.
- 8.—Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.19.

I.—CHEMICAL ELEMENTS

1	2	3
28.01	Halogens (fluorine ; chlorine ; bromine and iodine) :	
	A. Chlorine	522.13
	B. Fluorine, bromine and iodine	522.14
28.02	Sulphur, sublimed or precipitated ; colloidal sulphur :	522.15
	A. Double refined sulphur	
	B. Other	

1	2	3
28.03	Carbon (including carbon black):	522.18
	A. Lamp black, carbon black and acetylene black.	
	B. Other.	
28.04	Hydrogen, rare gases and other non-metals:	
	A. Oxygen, nitrogen, hydrogen and rare gases	522.11
	B. Selenium, tellurium, phosphorus, arsenic, Silicon and boron	522.12
28.05	Alkali and alkaline earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury:	
	A. Mercury	522.16
	B. Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof.	522.17

II.—INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS.

28.06	Hydrochloric acid and chlorosulphuric acid:	522.21
	A. Hydrochloric acid.	
	B. Chlorosulphuric acid.	
(28.07)		
28.08	Sulphuric acid; oleum	522.22
28.09	Nitric acid; sulphonitric acids	522.23
28.10	Phosphorus pentoxide and phosphoric acids (meta, ortho-and-pyro):	522.24
(28.11)		
28.12	Boric oxide and boric acid	522.25
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water):	522.29
	A. Carbon dioxide.	
	B. Sulphur dioxide.	
	C. Hydrogen sulphide.	
	D. Hydrochlorous acid.	
	E. Hypo phosphoric acid.	
	F. Nitrous oxide.	
	G. Hydrofluoric acid.	
	H. Hydrobromic acid.	
	I. Perchloric acid.	
	J. Phosphorous acid.	
	k. Other.	

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III.—HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS		
28.14	Halides, oxyhalides and other halogen compounds of non-metals	522.31
28.15	Sulphides of non-metals; phosphorus trisulphide	522.32
IV.—INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES.		
28.16	Ammonia, anhydrous or in aqueous solution:	522.51
	A. Anhydrous ammonia gas.	
	B. Other.	
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:	
	A. Sodium hydroxides (caustic soda), solid	522.52
	B. Sodium hydroxide in aqueous solution	522.53
	C. Potassium hydroxide (caustic potash); peroxides of sodium or potassium.	522.54
28.18	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.	522.55
28.19	Zinc oxide and zinc peroxide	522.41
28.20	Aluminium oxide and hydroxide; artificial corundum:	
	A. Aluminum oxide	287.32
	B. Aluminium hydroxide	522.56
	C. Artificial corundum	522.57
28.21	Chromium oxides and hydroxides	522.42
28.22	Manganese oxides	522.43
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 .	522.44
28.24	Cobalt oxides and hydroxides; commercial cobalt oxides	522.45
28.25	Titanium oxides	522.46
(28.26)		
28.27	Lead oxides; red lead and orange lead:	522.47
	A. Lead oxides; litharge-red lead.	
	B. Lead dioxide.	
	C. Other.	
28.28	Hydrozen and hydroxylamin and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides.	522.59
	A. Tin oxides.	
	B. Other.	

1	2	3
V.--METALLIC SALTS AND PEROXYSALTS; OF INORGANIC ACIDS.		
28.29	Fluorides; Fluorosilicates, fluoroborates and other complex fluorine salt	523.11
28.30	Chlorides, oxychlorides and hydroxychlorides; bromides and oxybromides; iodides and oxyiodides:	523.12
	A. Ammonium chloride.	
	B. Other.	
28.31	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:	523.13
	A. Bleaching Powder.	
	B. Other.	
28.32	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	523.14
(28.33)		
(28.34)		
28.35	Sulphides; polysulphides:	523.15
	A. Sodium sulphides.	
	B. Sodium hydrogen sulphides.	
	C. Other.	
28.36	Dithionites, including those stabilised with organic substances; sulphonylates.	523.16
28.37	Sulphites and thiosulphates:	523.17
	A. Sodium hydrosulphites.	
	B. Barium thiosulphates.	
	C. Other.	
28.38	Sulphates (including alums) and persulphates.	
	A. Sodium sulphate (Epsom salts), sodium hydrogen sulphate and sodium pyrosulphate.	523.18
	B. Other:	523.19
	1. Alum.	
	2. Aluminium sulphate.	
	3. Copper sulphate.	
	4. Magnesium sulphate.	
	5. Ferrous sulphate.	
	6. Barytes (Snow white grade).	
	7. Other.	

1	2	3
28.39	Nitrites and nitrates :	523.21
	A. Potassium nitrate.	
	B. Sodium nitrate.	
	C. Barium nitrate.	
	D. Other.	
28.40	Phosphites, hypophosphites and phosphates	523.22
(28.41) 28.42	Carbonates and percarbonates ; commercial ammonium carbonate containing ammonium carbamate :	
	A. Neutral sodium carbonate (Soda ash)	523.23
	B. Carbonates (other than neutral sodium carbonate) and percarbonates ; commercial ammonium carbonate containing ammonium carbamate.	523.24
28.43	Cyanides and complex cyanides	523.25
28.44	Fulminates, cyanates and thiocyanates	523.26
28.45	Silicates ; commercial sodium and potassium silicates :	523.27
	A. Sodium silicate.	
	B. Other.	
28.46	Borates and perborates :	523.28
	A. Borax.	
	B. Other.	
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates):	523.31
	A. Sodium or potassium di-chromate of reagent 100% pure quality.	
	B. Sodium or potassium di-chromate.	
	C. Potassium permanganate.	
	D. Other.	
28.48	Other salts and peroxysalts of inorganic acids, but not including azides.	523.29
	A. Electroplating salts.	
	B. Other.	
VI—MISCELLANEOUS		
28.49	Colloidal precious metals, ; amalgams of precious metals ; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined.	523.32

1	2	3
28.50	Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds.	524.1
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50.	524.91
28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together.	524.92
(28.53)		
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	523.91
28.55	Phosphides, whether or not chemically defined	523.92
28.56	Carbides, whether or not chemically defined:	
	A. Calcium carbide	523.93
	B. Carbides, other than calcium carbide	523.94
28.57	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined.	523.95
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals:	523.99
	A. Distilled and conductivity water.	
	B. Liquid air and compressed air.	
	C. Amalgams.	
	D. Other	

CHAPTER 29

Organic Chemicals

NOTES.

1. —Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to:

- (a) Separate chemically defined organic compounds, whether or not containing impurities.
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers) whether or not saturated (Chapter 27);
- (c) The products of headings Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43 or the products of heading No. 29.44, whether or not chemically defined;
- (d) Products mentioned in (a), (b) or (c) above dissolved in water;
- (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;
- (h) The following products deluted to standard strength, for the production of azo dyes; diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. —This Chapter does not cover:

- (a) Goods falling within heading No. 15.04 or glycerol (heading No. 15.11);
- (b) Ethyl alcohol (heading No. 22.08 or 22.09);
- (c) Methane and propane (heading No. 27.11);
- (d) Compounds of carbon mentioned in Note 2 of Chapter 28;
- (e) Urea (heading No. 31.02 or 31.05 as the case may be);
- (f) Colouring matter of vegetable or animal origin (heading No. 32.04) synthetic organic dyes stuffs (including pigment dyes stuff) scientific organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packing of a kind sold by retail (heading No. 32.09);
- (g) Enzymes (heading No. 35.07);
- (h) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighter in containers of a capacity not exceeding 300 cm (heading No. 36.08);

(j) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packing for sale by retail, of heading No. 38.19; or

(k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

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

4.—In heading Nos. 29.03 to 29.05, 29.07 to 29.10 and 29.12 to 29.21 inclusive, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of those derivatives (for example sulpho-halogenated, nitrohalogenated, nitrosulphonated and nitrosulpho-halogenated derivatives).

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

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

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

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

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

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

6.—The compounds of headings No. 29.31 to 29.34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

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

7.—Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemiacetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic thioureides, imides of polybasic acids, hexamethylenetetramine and trimethylenetrinitramine.

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3

1. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.

29.—1 Hydrocarbons.

A. Ethylene

511.11

B. Propylene

511.12

C. Butylenes, butadienes and methylbutadienes

511.13

D. Other acyclic hydrocarbons	511.19
E. Cyclohexane	511.21
F. Benzene	511.22
G. Toluene	511.23
H. Xylenes	511.24
I. Styrene	511.25
J. Ethylbenzene	511.26
K. Other cyclic hydrocarbons:	511.29
1. Napthalene, crystal or powder.	
2. Napthalene balls in bulk packing of more than 1 K g.	
3. Other.	
29.02 Halogenated derivatives of hydrocarbons:	
A. Vinyl chloride (chloroethylene)	511.31
B. Trichloroethylene	511.32
C. Tetrachloroethylene	511.33
D. Other	511.39
1. D.D.T.	
2. Other;	
29.03 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	511.4
A. Nitrobenzene (mirbane oil)	
B. Other.	

II.—ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.

29.04 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
A. Methyl alcohol (methanol)	512.11
B. Propyl or isopropylalcohols (propanols)	512.12
C. Butyl alcohols (butanols)	512.13
D. Octyls alcohols (octanols)	512.14
E. Ethylene glycol (ethanediol)	512.15
F. Other	512.19

1	2	3
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives A. Menthol. B. Other : 1. Benzylalcohol. 2. Terpinolol (terpineol). 3. Other.	512.2
III. PHENOLS, PHENOLALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.		
29.06	Phenols and phenol-alcohols:	
	A. Phenol (hydroxybenzene) and its salts	512.34
	1. Carboic acid. 2. Other.	
	B. Cresols and their salts	512.35
	1. Cresylic acid. 2. Other.	
	C. Other	512.36
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives or phenols or phenol-alcohols.	512.37
IV.—ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDE, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.		
29.08	Ether, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated sulphonated, nitrated or nitrosated derivatives.	516.11
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	A. Ethylene oxide (oxiran)	516.13
	B. Propylene oxide	516.14
	C. Other	516.19
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives.	516.12
V.—ALDEHYDE-FUNCTION COMPOUNDS		
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen function aldehydes; cyclic polymers of aldehydes; paraformaldehyde.	516.21
	A. Formaldehydes. B. Butanal. C. Other.	

29·12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within-heading No. 29·11.	516.22
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VI.—KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS:

29·13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function Ketones and quinones and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	A. Acetone	516.23
	B. Ethyl methyl ketone	516.24
	C. Other:	516.29
	1. Camphor.	
	2. Other.	

VII.—CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED NITRATED OR NITROSATED DRIVATIVES.

29·14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	A. Acetic acids and its salts :	513.71
	1. Acetic acid.	
	2. Sodium acetates.	
	3. Potassiumacetates.	
	4. Calcium acetates.	
	5. Other.	
	B. Esters of acetic acid	513.72
	C. Methacrylic acid and its salts and esters.	513.73
	D. Other:	513.79
	1. Palmytic acid and its salts.	
	2. Stearic acid and its salts.	
	3. Oelic acid.	
	4. Other.	
29·15	Polycarboxylicacids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	A. Maleic anhydride	513.81
	1. Oxalic acid	
	2. Other	

	B. Pthalic anhydride	513.82
	C. Dioctyl orthophthalates	513.83
	D. Esters of terephthalic acid	513.84
	E. Other	513.89
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function-carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	513.9
	A. Potash citrate.	
	B. Sodium citrate.	
	C. Salicylic acid.	
	D. Methylsalicylate.	
	E. Other.	
VIII.—INORGANIC ESTERS AND THEIR SALTS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
(29.17)		
(29.18)		
29.19	Phosphoric esters and their salts, including lacto phosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	516.31
(29.20)		
29.21	Other esters of mineral acids (excluding halides) and their salts and their halogenated, sulphonated, nitrated or nitrosated derivatives.	516.39
IX.—NITROGEN-FUNCTION COMPOUNDS		
29.22	Amine-function compounds	514.5
29.23	Single or complex oxygen-function amino-compounds	514.6
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phospho-aminolipins	514.81
29.25	Carboxamide-function compounds; amide-function compounds of carbonic acid.	514.7
29.26	Carboxyimide-function compounds (including orthobenzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine).	514.82
	A. Saccharin and its salts (except in preparation falling in heading No. 21.07 or 38.19)	
	B. Other	
29.27	Nitrile-function compounds:	
	A. Acrylonitrile	514.83
	B. Other	514.84
29.28	Diazo, azo and azoxy-compounds	514.85
29.29	Organic derivatives of hydrazine or of hydroxylamine	514.86
29.30	Compounds with other nitrogen-functions	514.89

1	2	3
X.—ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS.		
29.31	Organo-sulphur compounds :	515.4
	A. Allylthiocyanate (artificial mustard oil).	
	B. Other.	
(29.32)		
29.33	Organo-mercury compounds	515.51
29.34	Other organo-inorganic compounds :	515.59
	A. Organo-arsenic compounds.	
	B. Other.	
29.35	Heterocyclic compounds ; nucleic acids :	
	A. Lactams	515.61
	B. Other	515.69
29.36	Sulphonamides :	515.71
	A. Sulphamerazine.	
	B. Sulphadizine	
	C. Sulphanilamide.	
	D. Sulphapyridine.	
	E. Sulphathiazole.	
	F. Other.	
29.37	Sulatoncs and sultams	515.72

XI.—PROVITAMINS, VITAMINS AND HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS.

29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	541.1
	A. Provitamins.	
	B. Vitamins :	
	1. Thiamin.	
	2. Riboflavine.	
	3. Panthothenic acid.	
	4. Pyridoxin.	
	5. Ascorbic acid.	
	6. Folic acid.	
	7. Other.	
	C. Other.	

1	2	3
29.39	Hormones, natural or reproduced by synthesis ; derivatives thereof, used primarily as hormones ; other steroides used primarily as hormones :	
	A. Insulin.	541.51
	B. Pituitari (anterior) and similar hormones	541.52
	C. Adronal cortical hormones :	541.53
	1. Cortison and hydro-cortisons.	
	2. Other.	
	D. Other	541.59
(29.40)	XII.—GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.	
29.41	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.	541.61
29.42	Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives :	541.4
	A. Atropine sulphate and hyocine hydrobomide.	
	B. Alkaloids extracted from cinchona bark including quinine and other similar alkaloids.	
	C. Other.	
XIII.—OTHER ORGANIC COMPOUNDS.		
29.43	Sugars, Chemically pure, other than sucrose, glucose and lactose ; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42 :	516.92
	A. Sugar chemically pure.	
	B. Sugar ether.	
	C. Sucrose monoacetate.	
	D. Other.	
29.44	Antibiotics :	
	A. Penicillins and their derivatives	541.31
	B. Streptomycines and their derivatives	541.32
	C. Tetracyclines and their derivatives	541.33
	D. Other	541.39
29.45	Other organic compounds	516.99

CHAPTER 30

Pharmaceutical products.

NOTES.

1.—For the purposes of heading No. 30.03 “Medicaments” means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spawater) not falling within heading No. 30.02 or 30.04 which are either :

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

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

(A) As unmixed products:

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

(B) As products which have been mixed:

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

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

- (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No 33.06) ;
- (b) Dentifrices of all kinds including those having therapeutic or prophylactic properties which are to be considered as falling within heading No. 33.06 ; or
- (c) Soap or other products of heading No. 34.01 containing added medicaments.

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

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

1	2	3
30·01	Organo—therapeutic glands or other organs, dried, whether or not powdered, organo—therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	541.62
	A. Liver extracts. B. Glands, dried powder. C. Human blood. D. Blood plasma. E. Skin and bone grafts. F. Other.	
30·02	Antisera ; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products :	
	A. Antisera and microbial vaccines	541.64
	B. Other	541.65
30·03	Medicaments (including veterinary medicaments):	
	A. Containing antibiotics or derivatives thereof	541.71
	B. Containing hormones or products with a hormones function but containing neither antibiotics nor derivatives thereof.	541.72
	C. Containing alkaloids or derivatives thereof but containing neither hormones nor products with a hormone function, nor antibiotics nor derivatives of antibiotics.	541.73
	D. Other:	541.79
	1. Medicated wines. 2. Ayurvedic and Unani medicines. 3. Homoeopathic medicines. 4. Other.	
30·04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes other than goods specified in Note 3 to this Chapter:	541.91
	A. 1. Impregnated or coated with pharmaceutical substances:	
	1. Wadding (absorbent cotton and the like), 2. Bandages of cotton or of other materials. 3. Gauze and lint. 4. Adhesive plasters and medicated plasters. 5. Other.	
	B. Other.	
30·05	Other pharmaceutical goods	541.99
	A. Opacifying preparation for X-Ray examination and diagnostic reagents to be administered to the patient.	
	B. Catgut, sterile, and surgical.	
	C. Dental cement, amalgams.	
	D. Other.	

CHAPTER 31

Fertilizers

NOTES.

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

- (A) Goods which answer to one or other of the descriptions given below :
- (i) Sodium nitrate containing not more than 16.3% by weight of nitrogen;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Ammonium sulphonitrate, whether or not pure;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Calcium nitrate containing not more than 16% by weight of nitrogen;
 - (vi) Calcium nitrate, magnesium nitrate, whether or not pure;
 - (vii) Calcium cyanamide containing not more than 25% by weight of nitrogen, whether or not treated with oil.
 - (viii) Urea, whether or not pure.
- (B) Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (D) Liquid fertilisers consisting of the goods of sub-paragraphs 1(A) (ii) or (VIII) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.

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

- (A) Goods which answer to one or other of the descriptions given below:
- (i) Basic slag;
 - (ii) Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogen phosphate containing not less than 0.2% by weight of fluorine.
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

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

- (A) Goods which answer to one or other of the descriptions given below:
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinit);
 - (ii) Crude potassium salts obtained by the treatment of residues of beet molasses.

(iii) Potassium chloride, whether or not pure, except as provided in Note 6(C) below;

(iv) Potassium sulphate, potassium sulphate containing not more than 52% by weight of K_2O ;

(v) Magnesium sulphate, potassium sulphate containing not more than 30% by weight of K_2O .

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

4.—Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.

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

6.—This Chapter does not cover :

(a) Animal blood of heading No. 05.15;

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

(c) Cultures potassium chloride crystals (other than optical elements) weighing not less than 2.5g each of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

1	2	3
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated.	271.1
31.02	Mineral or chemical fertilisers, nitrogenous:	
	A. Sodium nitrate, natural, containing not more than 16.3% by weight of nitrogen.	271.2
	B. Ammonium nitrate	562.11
	C. Ammonium sulphonitrate	562.12
	D. Ammonium sulphate	562.13
	E. Calcium nitrate containing not more than 16% by weight of nitrogen; calcium nitrate, magnesium nitrate.	562.14
	F. Calcium cyanamide containing not more than 25% by weight of nitrogen.	562.15
	G. Urea	562.16
	H. Other	562.19
31.03	Mineral or chemical fertiliser, phosphatic:	
	A. Basic slag	562.21
	B. Superphosphates	562.22
	C. Other	562.29
31.04	Mineral or chemical fertilisers, potassic :	
	A. Potassium salts, crude natural	271.4
	B. Potassium chloride	562.31

1	2	3
	C. Potassium sulphate containing not more than 52% by weight of K_2O .	562.32
	D. Other	562.39
31.05	Other fertilisers ; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 Kg :	
	A. Fertilisers, not elsewhere specified, containing the three fertilising substances—nitrogen, phosphorus and potassium.	562.91
	B. Fertilisers, not elsewhere specified, containing the two fertilising substances—nitrogen and phosphorus,	562.92
	C. Fertilisers, not elsewhere specified, containing the two fertilising substances—nitrogen and potassium.	562.93
	D. Other fertilisers, not elsewhere specified ; goods of the present Chapter in tablets, lozenges or similar prepared forms or in packings of a gross weight not exceeding 10 Kg.	562.99

CHAPTER 32

Tanning and Dyeing extracts: Tannins and their Derivatives: Dyes, Colours, Paints and Varnishes; Putty, Fillers and Stoppings, Inks.

NOTES.

1.—This Chapter does not cover:

(a) Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07) and also dyes or other colouring matter in forms or packings of a kind sold by retail falling within heading No. 32.09; or

(b) Tannates and other tannin derivatives of products falling within headings Nos. 29.38 to 29.42, 29.44 or 35.01 to 35.04.

2.—Heading No. 32.05 is to be taken to include mixtures of established diazonium salts and couplers for the production of azo dyes.

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

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

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

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

(a) Thin sheets composed of metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (for example, gold or aluminium) or pigments, deposited on paper, artificial plastic material or other support.

1	2	3
32.01	Tanning extracts of vegetable origin; tannins (tannic acids), including water extracted gallnut tannin and their salts, others, esters and other derivatives:	532.21
	A. 1. Tanning extracts:	
	1. Myrobolans extracts.	
	2. Wattle extract;	
	3. Mimosa extract;	
	4. Vallonia extract.	
	5. Gambior.	
	6. Other.	
	B. Tannic acid for pharmaceutical use.	
	C. Other:	
	1. Water extracted gall-nut	
	2. Other.	

1	2	3
(32.02)		
32.03	Synthetic organic tanning substances and inorganic tanning substances tanning preparations; whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example of enzymatic, pancreatic or bacterial origin).	532.3
	A. Syntans. B. Tanning bates (artificial bates). C. Other.	
32.04	Colouring mater of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin.	532.22
	A. Acacia catechu (cutch) and gambier B. Cochineal. C. Other. 1. Food colours. 2. Other.	
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of a kind known as optical bleaching agents, substantive to the fibre; natural indigo.	
	A. Synthetic organic dyestuffs (including pigment dyestuffs) B. Other	531.1 531.21
32.06	Colour lakes	531.22
32.07	Other colouring matter; inorganic products of a kind used as luminophores.	533.1
	A. Chrome pigments. B. Lithophone. C. Ultramarine blue. D. Prussian blue. E. Titarium white. F. Other.	
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips) glass frit and other glass, in the form of powder, granules or flakes.	533.51
	A. Liquid gold lustres. B. Glass frit. C. Vitrifiable enamels and glazes. D. Other.	
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils, dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter;	
	A. Water-thinned paints (emulsion paints or dispersion paints.) B. Other paints and enamels; varnishes and lacquers; solutions as defined in Note 4 to Chapter 32.	533.41 533.42

1	2	3
	C. Pigments in paint or enamel media	533-43
	D. Other, including distempers	533-44
32-10	Artists; students and signboard painters' colours, modifying tints, amusement colours and the like, in tablets tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories.	533-52
	A. Students' colour boxes.	
	B. Other.	
32-11	Prepared driers.	533-53
32-12	Glaziers' putty, grafting putty, painters' fillings non refractory surfacing preparations, stopping, sealing and similar mastics, including resin mastics and cements.	533-54
	A. Putty	
	B. Painters' fillings.	
	C. Sealing and similar mastics including resin mastics & cements.	
	D. Resin cement for aircraft.	
	E. Capping powder, water and gasolin finding paste.	
	F. Iron cement.	
	G. Others.	
32-13	Writing ink, printing ink and other inks.	
	A. Printing ink	533-2
	B. Other	895-91
	1. Ball point pen ink	
	2. Drawing ink	
	3. Other.	

CHAPTER 33

Essential oil and resinoids, perfumery, cosmetics and toilet preparations.

NOTES.

1. —This chapter does not cover:

- (a) Compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, of heading No. 22-09;
- (b) Soap and other products falling within heading No. 34-01; or
- (c) Spirits of turpentine or other products falling within heading No. 38-07;

2. —The expression "perfumery, cosmetics and toilet preparations" in heading No. 33-06 is to be taken to apply, inter alia, to;

- (a) Prepared room deodorisers, whether or not perfumed;
- (b) Products whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as perfumery, cosmetics or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use.

1	2	3
33-01	Essential oils (terpeneless or not) concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration terpenic by-products of the distillation of essential oils.	551-00
	A. Essential oils.	
	B. Concentrates of essential oils, in fats, fixed oil, waxes or the like.	
	C. Other.	
(33-02)		
(33-03)		
33-04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries.	551-04
	A. Of kind used in food, drink or other industries,	
	B. Other.	
(33-05)		
33-06	Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses;	559-00
	A. Denture cleaners.	
	B. Denture fixative paste and powder.	
	C. Talcum powder.	
	D. Perfumes, scents and toilet water,	
	E. Shaving cream.	
	F. Products for the care of hair and skin and other cosmetics.	
	G. Room deodorisers.	
	. Other.	

CHAPTER 34

Soap Organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes".

NOTES.

1.—This chapter does not cover:

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

2.—For the purpose of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water and other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powder, fillers or medicaments), products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".

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

4.—In heading No. 34.01 the expression "prepared waxes, not emulsified for containing solvents" is to be taken to apply only to:

- (a) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes,
- (b) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial), and
- (c) Mixtures of waxy consistency emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other material.

The heading is to be taken not to apply to:

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

1	2	3
34.01	Soap: organic surface-active products and preparations for use as soap in the form bars, cakes or moulded pieces or shapes, whether or not combined with soap: A. Toilet soap, medicated soap and disinfectant soap. B. Shaving soap. C. Others.	554.1
34.02	Organic surface-active agents; surface-active preparations and washing preparations whether or not containing soap. A. Organic surface-active agents or preparations. B. Washing preparations— 1. Detergent. 2. Other.	554.2

1	2	3
34.03	Lubricating preparations, and preparatons of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or oils obtained from bituminous minerals: A. Belt spray conditioners. B. Lubricants and grease (preparations). C. Other.	334.52
34.04	Artificial waxes (including water soluble waxes), prepared waxes, not emulsified or containing solvents.	598.31
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powder and similar preparations, but excluding prepared waxes falling within heading No. 34.04: A. Polishes, cream and similar preparations for metal articles, including valve grinding paste. B. Polishes, cream and similar preparations for footwear. C. Polishing powders for use on leather and wood. D. Other.	554.3
34.06	Candles, tapers, night lights and the like.	899.31
34.07	Modeling pastes (including those put up for childrens' amusement and assorted modelling pastes), preparations of a kind known as "dental wax", or as "dental impression compounds", in plates horseshoe shapes, sticks and similar forms: A. Dental wax and dental impression compounds. B. Other.	598.95

CHAPTER 35

Albuminoidal Substances, Glues Enzymes.

NOTES.

1.—This chapter does not cover :

- (a) Yeasts (heading No. 21.06).
- (b) Medicaments (Heading No. 30.03).
- (c) Enzymatic preparations for pre-tanning (heading No. 32.03).
- (d) Enzymatic soaking or washing preparations and other products of Chapter 34, or
- (e) Gelatin products of the printing industry (Chapter 49).

2.—For the purpose of heading No. 35.05, the term "dextrine" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar contents exceeding 10% fall in heading No. 17.02

1	2	3
35.01	Casein, caseinates and other casein derivatives ; casein glues	592.21
35.02	Albumins, albuminates and other albumin derivatives.	592.22
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives glues derived from bones, hides, nerves, tendons, or from similar products, and fish glues, isinglass : A. Gelatin and gelatin derivatives. B. Glues derived from bones, hides, nerves, tendons, or from similar products. C. Other.	592.23
35.04	Peptones and other protein substances (excluding enzymes or heading No. 35.07) and their derivatives, hide powder whether or not chromed.	592.24
35.05	Dextrins and dextrin glues; soluble or roasted starches, starch glues.	592.25
35.06	Prepared glues not elsewhere specified or included, products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg : A. Prepared synthetic glues. B. Other.	592.29
35.07	Enzymes, prepared and enzymes not elsewhere specified or included : A. Rennet. B. Pancreatic enzymes. C. Pepsin. D. Malt enzymes. E. Papain ficin. F. Amylases/fungal amylases. G. Other.	516.91

CHAPTER 36

Explosives; pyrotechnic products; matches, pyrophoric alloys; certain combustible preparations.

NOTES.

- 1.—This chapter does not cover separate chemically defined compounds other than those described in note 2(a) or (b) below.
- 2.—The expression "articles of combustible materials" in heading No. 36.08 is to be taken to apply only to :
 - (a) Metaldehyde, hexanethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, fuels with a basis of alcohol, and similar prepared fuels, solid or semi-solid form ;
 - (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firefighters and the like.

1	2	3
36.01	Propellant powder :	572.11
	A. Gun powders.	
	B. Propellant powder for minning purpose.	
	C. Other.	
36.02	Prepared explosives, other than propellant powder	572.12
(36.03)		
36.04	Safety fuses, detonating fuses, percussion and detonating caps, igniters, detonators.	572.20
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) :	572.3
	A. Articles specially prepared as danger or distress signals for use of ships or aircrafts or railways.	
	B. Other.	
36.06	Matches (excluding Bengal matches)	899.32
(36.07)		
36.08	Ferro-cerium and other pyrophoric alloys in all forms, articles of combustible materials :	899.39
	A. Cigarette lighter fuels.	
	B. Other lighter and igniter fuels.	
	C. Cigarette lighter flints.	
	D. Other lighter and igniter flints.	
	E. Other.	

CHAPTER 37

Photographic and Cinematographic Goods.

NOTES.

1.—This Chapter does not cover waste or scrap materials.

2.—Heading No. 37.08 is to be taken to apply only to:

- (a) Chemicals products mixed or compounded for photographic uses (for example, sensitised emulsion, developers and fixers); and
- (b) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.

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

1	2	3
37.01	Photographic plates and film & flat, sensitised, unexposed of any material other than paper, paper boards of cloth: A. X-ray plates and films. B. Plates and films for photo-lithography. C. Other.	882.21
37.02	Film in rolls, sensitised, unexposed, perforated or not: A. X-Ray films. B. Cinematographic films (unexposed). C. Films for photo-lithography. D. Other.	882.22
37.03	Sensitised paper, paper board and cloth, unexposed or exposed but not developed).	882.23
37.04	Sensitised, plates and film, exposed but not unexposed, negative or positive: A. Cinematographic films (exposed). B. Other.	882.24
37.05 (37.06)	Plates, unperforated film and perforated film (other than cinematographic film), exposed and developed, negative and positive.	882.25
37.07	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive: A. Educational or instructional films. B. Other.	883.00
37.08	Chemical products and flash light materials, of a kind or in a form suitable for using in photography: A. Chemical products: 1. Developers. 2. Fixers(Hypo). 3. Intensifiers and reducers. 4. Toners(sodium sulphite, etc.). 5. Other. B. Other.	882.1

CHAPTER 38

Miscellaneous Chemical Products.

NOTES.

1.—This Chapter does not cover:

- (a) Separate chemically defined elements for compounds with the exception of the following:
- (1) Artificial graphite (heading No. 38.01).
 - (2) Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant growth, regulators and similar products put up as described in heading No. 38.11.
 - (3) Products put up as charges for fire extinguishers or put up in fire-extinguishing grenades (heading No. 38.17).
 - (4) Products specified in notes 2 (a), 2(c), 2(d) or 2(f) below.
- (b) Mixture of chemicals and food stuffs of a kind used in the preparation of human foodstuffs generally (heading No. 21.07).
- (c) Medicaments (heading No. 30.03).

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

- (a) Cultured crystals (other than optical elements). Weighing not less than 2.5g each of magnesium oxide or of the halides of the alkali or of the alkaline earth metals.
- (b) Fuse oil.
- (c) Ink removers put up in packings for sale by retail.
- (d) Stencil correctors put up in packings for sale by retail.
- (e) Ceramic firing testor, fusible (for example segar cones);
- (f) Plasters specially prepared for use in dentistry; and
- (g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs wafers or similar forms, polished or not whether or not, coated with a uniform epitaxial layer.

1	2	3
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil.	598.32
[38.02]		
38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black:	598.92
	A. Bone black.	
	B. Spent animal black.	
	C. Activated carbon.	
	D. Other.	
[38.04]		
38.05	Tall oil.	598.11
38.05	Concentrated sulphite lye	598.12

1	2	3
38.07	Spirits of turpentine (gum, wood and sulphate) and other turpentine solvents produced by the distillation or other treatment of coniferous wood; crude dipentene; sulphite turpentine; pine oil (excluding "Pine oils" not rich in turpeneol).	598.13
38.08	Rosin and resin-acids, and derivatives thereof, other ester gums, [†] included in heading No. 39.05; rosin spirit and rosin oils.	598.14
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil; vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products.	598.19
(38.10)		
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, antispouting products, plant growth regulators and similar products, put up in forms or packing for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, fly-papers).	
	A. Disinfectants :	591.41
	1. Plant protection, vegetable and seed preservation purposes (Packings of a weight not exceeding 1 kg.).	
	2. Other.	
	B. Insecticides :	
	1. Mosquito coil (packing of a weight not exceeding 1 kg.).	591.1
	2. Napthalene ball (packing of a weight not exceeding 1 kg.).	
	3. Fly paper (packing of a weight not exceeding 1 kg.).	
	4. Other.	
	C. Fungicides	591.2
	D. Weed-killers (herbicides)	591.3
	E. Other.	591.49
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textiles, paper, leather or like industries.	598.91
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes:	598.96
	A. Soldering, brazing or welding powders and pastes.	
	B. Preparations of a kind used as cores or coatings of welding electrodes or rods.	
	C. Other.	
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anticorrosive preparations and similar prepared additives for mineral oils:	598.2
	A. Prepared lubricating additives for mineral oils.	
	B. Other.	

1	2	3
38.15	Prepared rubber accelerators	598.33
38.16	Prepared culture media for development of micro-organisms	598.93
38.17	Preparations and charges for fire-extinguishers; charged fire extinguishing grenades.	598.94
38.18	Composite solvents and thinners for varnishes and similar products	598.97
	A. Thinners and solvents.	
	B. Paint removers.	
	C. Other.	
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products, of the chemical or allied industries, not elsewhere specified or included:	
	A. Compound catalysts	598.98
	B. Refractory cements, mortars and similar compositions	662.33
	C. Other:	598.99
	1. Brake fluid.	
	2. Carbon black, plates bars and similar semi-manufactures.	
	3. Diagnostic and laboratory re-agent.	
	4. Ink removers and stencil correctors in retail packing.	
	5. Synthetic lubricating oil for aircrafts engines.	
	6. Sachharin tablets for sweetening purpose in retail packing.	
	7. Other.	

SECTION VII

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

NOTES.

Goods put up in sets consisting of two or more separate constituents, some or all of which fall within the present Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

- (i) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
- (ii) imported together; and
- (iii) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 39

Artificial resins and plastic materials, cellulose esters and ethers; articles thereof.

NOTES.

This Chapter does not cover:

- (a) Stamping foils of heading No. 32·09;
- (b) Artificial waxes (heading No. 34·04);
- (c) Synthetic rubber as defined for the purposes of Chapter 40 or articles thereof;
- (d) Saddlery or harness (heading No. 42·01) or travel goods, handbags or other receptacles falling within heading No. 42·02;
- (e) Plaits, wickerwork or other articles falling within Chapter 46;
- (f) Goods falling within Section XI (textile and textiles articles);
- (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops or parts thereof or other articles falling within section XII;
- (h) Imitation Jewellery falling within heading No. 71·16;
- (i) Articles falling within section XVI (machines and mechanical or electrical appliances);
- (k) Parts of aircrafts or vehicles falling within Section XVII;
- (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
- (m) Articles falling within Chapter 91 (for example, clock or watch cases);
- (n) Musical instruments or parts thereof or other articles falling within Chapter 92;
- (o) Furniture and other articles of Chapter 94;
- (p) Brushes or other articles falling within Chapter 96;
- (q) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
- (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.

2—Headings Nos. 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions :

- (a) Artificial plastics including artificial resins;
- (b) Silicones;
- (c) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.

3—Headings Nos. 39.01 to 39.06 are to be taken to apply to materials in the following forms only :

- (a) Liquid or pasty (including emulsions, dispersions and solutions);
- (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
- (c) Monofil of which any cross-sectional dimension exceeds 1 mm; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;
- (d) Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use);
- (e) Waste and scrap.

1	2	3
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones :	
	A. Ion exchangers	582.8
	B. Phenoplasts:	582.11
	(1) In primary form.	
	(i) Phenoformaldehyde resin (durite).	
	(ii) Other.	
	2. In the form of plates, sheets, film, foil or strip	582.12
	3. In other forms, including waste and scrap	582.19
	C. Aminoplasts :	582.21
	1. In primary form.	
	2. In the form of plates, sheets, film, foil or strip	582.22
	3. In other forms, including waste and scrap	582.29
	D. Alkyds and other polyesters	582.31
	1. In primary form	
	2. In the form of plates, sheets, film, foil or strip :	582.32
	(i) Lurex-m/f.	
	(ii) Other.	
	3. In other forms, including waste and scrap	582.39

1	2	3
E. Polyamides:		582.41
1. In primary form.		
2. In the form of plates, sheets, film, foil or strip.		582.42
3. In other forms including waste and scrap:		582.49
(i) Nylon monofilament.		
(ii) Gear fibre sheets and rods.		
(iii) Other.		
F. Polyurethanes:		582.51
1. In primary form.		
2. In other forms, including waste and scrap.		582.59
G. Epoxide resins:		582.61
1. In primary form		582.69
2. In other forms, including waste and scrap		
H. Silicones		582.7
I. Other condensation, polycondensation or polyaddition products		582.9
1. In primary form		
2. Other.		
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives coumarone-indene resins):	
A. Ion exchangers:		582.8
B. Polyethylene :		
1. In primary forms		583.11
2. In the form of monofil, seamless tubes, rods, sticks, or profile shapes.		583.12
3. In the forms of plates, sheets, film, foil or strip		583.13
4. In the form of waste and scrap.		583.19
C. Polypropylene :		
1. In primary forms		583.21
2. In the form of plates, sheets film, foil or strip		583.22
3. In other forms, including waste and scrap		583.29
D. Polystyrene and its copolymers :		
1. In primary forms		583.31
2. In the form of monofil, seamless tubes, rods, sticks or profile shapes.		583.32

1	2	3
	3. In the form of plates, sheets, film, foil or strip	583.33
	4. In the form of waste or scrap	583.39
	E. Polyvinyl chloride :	
	1. In primary forms	583.41
	2. In the form of monofil, seamless tubes, rods, sticks or profile shapes.	583.42
	3. In the form of plates, tiles or strip of the types used for flooring.	893.91
	4. In the form of plates, sheets, strip, film or foil (other than those of sub-head E-3).	583.43
	5. In the form of waste or scrap	583.49
	F. Copolymers of vinyl chloride and vinyl acetate :	
	1. In Primary forms	583.51
	2. In the form of monofil, seamless tubes, rods, sticks, or profile shapes.	583.52
	3. In the form of plates, tiles or strip of the types used for flooring.	893.92
	4. In the form of plates, sheets, strip, film or foil (other than those of sub-head F-3).	583.53
	5. In the form of waste or scrap	583.59
	G. Acrylic polymers, methacrylic polymers, and acrylo-methacrylic copolymers :	
	1. In primary forms	583.61
	2. In the form of plates, sheets, strip film or foil	583.62
	3. In other forms, including waste and scrap	583.69
	H. Polyvinyl acetate:	583.7
	1. Other polymerisation or co-polymerisation products :	
	1. In primary forms	583.9
	2. Other	583.9
39.03	Regenerated cellulose ; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid) ; vulcanised fibre:	
	A. Regenerated cellulose :	
	1. In primary forms	584.1
	2. Other	584.2
	B. Cellulose nitrates, non-plasticised :	
	1. In primary forms	584.21
	2. Other	584.2

1	2	3
	C. Cellulose nitrates, plasticised :	
	1. In primary forms	584.22
	2. Other	584.22
	D. Cellulose acetates, non-plasticised :	
	1. In primary forms	584.31
	2. Other	584.31
	E. Cellulose acetates, plasticised :	
	1. In primary forms	584.32
	2. Other	584.32
	F. Other chemical derivatives of cellulose, non-plasticised :	
	1. In primary forms	584.91
	2. Other	584.91
	G. Other chemical derivatives of cellulose, plasticised :	
	1. In primary forms	584.92
	2. Other	584.92
	H. Vulcanised fibre	584.93
39.04	Hardened proteins (for example, hardened casein and hardened gelatin):	585.21
	A. In primary form.	
	B. Other.	
39.05	Natural resins modified by fusion (rungums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber).	585.1
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn:	
	A. Alginic acid, its salts and esters	585.22
	B. Other:	585.29
	1. In primary form.	
	2. Other.	
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06 :	
	A. Articles for the conveyance or packing of goods including containers without handles, usable also as disposable drinking cups; stoppers, lids, caps and other closures.	893.1
	B. Sanitary or toilet articles	893.2

1	2	3
	C. Ornamental articles and objects of personal adornment	893.3
	D. Office or school supplies	893.94
	E. Articles of apparel and clothing accessories	848.21
	F. Articles for electric lighting :	893.5
	1. Plastic insulating tape.	
	2. Other.	
	G. Roller blinds, venetian blinds and similar articles and parts thereof.	893.93
	H. Other :	893.99
	1. Welding shield.	
	2. Other.	

CHAPTER 40

Rubber, synthetic rubber, factice and articles thereof

NOTES:

- 1.—Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hardened; natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
- 2.—This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:
 - (a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts belting of rubberised knitted or crocheted fabric, of heading No. 40.10), other elastic fabric or articles thereof;
 - (b) Textile hose piping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);
 - (c) Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile materials and articles of those fabrics;
 - (d) Felt impregnated or coated with rubber and containing more than 50% by weight of textile materials and articles thereof;
 - (f) Fabrics composed of parallel textile yarns agglomerated with rubber irrespective of their weight per square metre, and articles thereof.

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

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

- (a) Footwear or parts thereof falling within Chapter 64;
- (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65;
- (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;
- (d) Articles falling within Chapters 90, 92, 94 or 96;
- (e) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40.11); or
- (f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

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

- (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° and 29° C, will not break on being extended to three times their original length and will return after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. Such substances include *cis*-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadienestyrene (SBR), polychlorobutadienecrylonitrile (NCR), Polybutadienecrylonitrile (NER) and butyl rubber (IIR);

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with artificial plastic material, depolymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

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

(a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter, matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermosensitive and electropositive latex are to be classified in heading No. 40.01 or 40.02 as the case may be;

(b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or

(c) Mixtures of any of the products specified in Note 1 to the present Chapter whether or not compounded with any other substance.

6.—Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 5 mm., is to be classified as strip, rod or profile shape, falling within heading No. 40.08.

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

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

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

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

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

1

2

3

I. RAW RUBBER

40.01	Natural rubber latex, whether or not with added synthetic rubber, latex, prevulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums:	
A.	Natural rubber latex, whether or not with added synthetic rubber latex, pre-vulcanised natural rubber latex :	232.01
B.	Natural rubber other than latex	232.02
C.	Other :	232.03
	1. Balata, gutta-percha.	
	2. Other natural gum.	

1	2	3
40-02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex, synthetic rubber factice derived from oils :	
	A. Polybutadiene-styrene latex, whether or not prevulcanised	233.11
	B. Other synthetic rubber latex, whether or not pre-vulcanised	233.12
	C. Polybutadiene (BR)	233.13
	D. Polychlorobutadiene (CR)	233.14
	E. Polybutadiene-styrene (SBR)	233.15
	F. Butyl rubber (IIR)	233.16
	G. Other synthetic rubber; factice derived from oils	233.19
40-03	Reclaimed rubber	233.21
40-04	Waste and parings of unhardened rubber, scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber.	233.22
	A. Rubber waste and scrap excluding rubber coated canvas and rubber belting scrap.	
	B. Other.	

II. UNVULCANISED RUBBER

40-05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40-01 or 40-02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch.	621.01
40-06	Unvulcanised, natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions), articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs):	621.02
	A. Solutions and dispersions.	
	B. Camel back strips.	
	C. Sheets and patches excluding hot patches.	
	D. Other.	

III. ARTICLES OF UNHARDENED VULCANISED RUBBER

40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber.	621.03
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:	621.04
	A. Of a kind used in automotive vehicles.	
	B. Rubber mats, surface worked.	
	C. Other.	

1	2	3
40.09	Piping and tubing, of unhardened vulcanised rubber	621.05
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber.	628.2
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:	
	A. New pneumatic tyres of a kind normally used on motor cars	625.1
	B. New pneumatic tyres of a kind normally used on buses or lorries.	625.2
	C. New pneumatic tyres of a kind normally used on aircraft	625.3
	D. New pneumatic tyres of a kind normally used on motor cycles (including motor scooters) or bicycles.	625.4
	E. Inner tubes	625.91
	F. Other including retreaded tyres	625.99
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber with or without fittings of hardened rubber.	628.1
	A. Contraceptives.	
	B. Hot water bags, Ice bags.	
	C. Hygienic rubber articles including teats.	
	D. Other.	
40.13	Articles of apparel and clothing accessories (including gloves) for all purposes, of unhardened vulcanised rubber.	848.22
40.14	Other articles of unhardened vulcanised rubber	628.98
IV. HARDENED RUBBER (EBONITE AND VULCANITE): ARTICLES MADE THEREOF.		
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber.	621.06
40.16	Articles of hardened rubber (ebonite and vulcanite):	628.99
	A. Of a kind used as hygienic, medical and surgical articles.	
	B. Of a kind used for laboratory purposes.	
	C. Other.	

SECTION VIII

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

CHAPTER 41

Raw hides and skins (other than furskins) and leather.

NOTES.

1.—This Chapter does not cover :

- (a) Parings or similar waste, of raw hides or skins (heading No. 05.05, or 05.15) ;
- (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01 ; or
- (c) Hides or skins with the hair on, raw, tanned or dressed (Chapter 43) ; the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins and lambs (except, Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs) of goats and kids (except Yemen, Mongolian and Tibetan goats and kids) of swine (including peccary) of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

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

1	2	3
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool :	
	A. Bovine or equine hides, other than calf skins	211.1
	B. Calf skins.	211.2
	C. Goat skins and kid skins.	211.4
	D. Sheep or lamb skins with the wool on	211.6
	E. Sheep or lamb skins without the wool	211.7
	F. Other.	211.99
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06 or 41.08 :	
	A. Calf leather.	611.3
	B. Other.	611.4
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08.	611.5
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08.	611.61
41.05	Other kinds of leather, except leather falling within heading No. 41.06 or 41.08.	611.69
41.06	Chamois-dressed leather	611.81

[41.07]

1	2	3
41.08	Patent leather and imitation patent leather ; metallised leather	611.83
41.09	Parings and other waste of leather or of composition or parchment dressed leather not suitable for the manufacture of articles of leather; leather dust, powder and flour.	211.91
41.10	Composition leather with a basis of leather or fibre, in slabs, in sheets or in rolls.	611.2

CHAPTER 42

Articles of leather ; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).

NOTES.

1.—This Chapter does not cover :

- (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30·05);
- (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43·03 or 43·04);
- (c) String or net bags of Section XI;
- (d) Articles falling within chapter 64;
- (e) Headgear or parts thereof falling within Chapter 65;
- (f) Whips, riding-crops or other articles of heading No. 66·02;
- (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92·10);
- (h) Furniture or parts of furniture (Chapter 94);
- (i) Articles falling within chapter 97 (for example, toys, games and sports requisites); or
- (k) Buttons, studs, cufflinks, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such Articles, falling within heading No. 98·01 or chapter 71.

2.—For the purposes of heading No. 42·03, the expression "articles of apparel and clothing accessories" is to be taken to apply inter alia, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including, watch straps.

1	2	3
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal.	612.2
42.02	Travel goods (for example, trunks, suitcases, hat-boxes, travelling bags, rucksacks), shopping bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bootles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric.	831.01
	A. Handbags	831.01
	B. Travel goods and toilet-cases	831.02
	C. Satchels and brief-cases	831.03
	D. Other	831.09
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	848.1
42.04	Articles of leather or of composition leather of a kind used in machinery or machinery appliances or for other industrial purposes.	612.1
	A. Welding gloves (of leathers)	
	B. Other.	

42.05	Other articles of leather or of composition leather	612.9
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons.	899.91
	A. Tendons made up as machinery belting and laces for machinery belting.	
	B. Other.	

CHAPTER 43

Furskins and Artificial fur; manufactures thereof.

NOTES.

- 1.—Throughout the Schedule references to furskins, other than to raw furskins of heading No. 43-01 are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.
- 2.—This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05-07 or 67-01;
 - (b) Raw hides or skins, with the hair on, of a kind falling within chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42-03);
 - (d) Articles falling within Chapter 64;
 - (e) Headgear parts thereof falling within chapter 65; or
 - (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
- 3.—For the purposes of heading No. 43-02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or for requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts or accessories of garments or of other articles fall within heading No. 43-03.
- 4.—Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43-03 or 43-04 as the case may be.
- 5.—Throughout this Schedule, the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabrics or other materials, but does not include imitation furskins obtained by weaving (heading No. 58-04), for example.

1	2	3
43-01	Raw furskins :	
	A. Of mink	212-01
	B. Other	212-09
43-02	Furskins, tanned or dressed including furskins assembled in plates, crosses and similar forms, pieces or cuttings, of furskins tanned or dressed, including heads, paws, tails and the like (not being fabricated).	613-0
43-03	Articles of furskin :	848-31
	A. Cap, karakuli skins.	
	Other.	
43-04	Artificial fur and articles made thereof :	848-32
	A. Karakuli cloth.	
	B. Other.	

SECTION IX

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

CHAPTER 44

Wood and Articles of Wood; Wood charcoal.

NOTES.

1.—This Chapter does not cover :

- (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07);
- (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 14.05);
- (c) Activated charcoal (heading No. 38.03);
- (d) Articles falling within Chapter 46;
- (e) Footwear or parts thereof falling within Chapter 64;
- (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (g) Goods falling within heading No. 68.09;
- (h) Imitation jewellery falling within heading No. 71.16;
- (i) Goods falling within section XVII (for example, wheelwrights' wares);
- (k) Goods falling within Chapter 91 (for example clocks and clock cases);
- (l) Musical instruments or parts thereof (Chapter 92);
- (m) Parts of firearms (heading No. 93.06);
- (n) Furniture or parts thereof falling within Chapter 94;
- (o) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter No. 98.

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

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

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

1	2	3
44.01	Fuel wood, in logs, in billets, in twigs or in faggots, wood waste, including sawdust:	
	A. Fuel wood in logs, in billets, in twigs or in faggots	245.01
	B. Wood waste, including sawdust	246.03

1	2	3
44.02	Wood charcoal (including shell and nut charcoal) agglomerated or not	245.02
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down:	
	A. Pulpwood	246.01
	B. Sawlogs and veneer logs, of coniferous species	247.11
	C. Sawlogs and veneer logs, of non-coniferous species	247.21
	D. Other	247.9
44.04	Wood, roughly squared or half-squared, but not further manufactured:	
	A. Of coniferous species:	247.12
	1. Douglas fir.	
	2. Other.	
	B. Other:	
	1. Teak wood	247.22
	2. Other.	
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5mm.:	
	A. Of coniferous species:	248.21
	1. For manufacture of bobbins and shuttles.	
	2. Pencil slats for manufacture of pencils.	
	3. Other.	
	B. Other.	248.31
44.06		
44.07	Railway or tramway sleepers of wood	248.1
44.08		
44.09	Hoopwood; split poles; piles, pickets and stakes of wood pointed but not sawn lengthwise; chipwood; drawn wood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrella handles, tool handles or the like:	
	A. Pulpwood in chips or particles	246.02
	B. Other	634.91
44.10		
44.11	Fibre building board of wood or other vegetable materials, whether or not bonded with natural or artificial resins or with other organic binders:	
	A. Compressed fibre building board (hardboard)	641.61
	B. Other:	641.62
	1. Medium.	
	2. Soft board.	
	3. Insulating board.	
	4. Other.	

1	2	3
44.12	Wood wool and wood flour	643.93
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre, beaded or the like, but not further manufactured:	
	A. Of coniferous species:	248.22
	1. Of a kind used in machinery,	
	2. Other.	
	B. Other	248.32
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm. veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm:	634.1
	A. Wood veneer.	
	B. Other.	
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood of and wood marquetry:	
	A. Plywood consisting solely of sheets of wood:	634.2
	1. Plywood for tea chests.	
	2. Other.	
	B. Blockboard, laminboard, battenboard and similar laminated wood products.	634.41
	C. Other.	634.42
44.16	Cellular wood panels, whether or not faced with base metal	634.43
44.17	"Improved" wood, in sheets, blocks or the like	634.31
44.18	Reconstituted wood, being wood shavings, wood chips, saw-dust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like:	634.32
	A. Particle board,	
	B. Other.	
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards.	634.92
44.20	Wooden picture frames, photograph frames, mirror frames and the like	635.41
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings.	635.1
	A. Assembled, unassembled or partly assembled tea chest.	
	B. Other.	
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves,	635.20

1	2	3
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels);	635.3
	A. Prefabricated timber houses.	
	B. Other.	
44.24	Household utensils of wood	635.42
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood;	635.91
	A. Boot and shoe lasts.	
	B. Other.	
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	635.92
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94, caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment; of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood.	635.49
44.28	Other articles of wood	635.99
	A. Of a kind for use in machinery.	
	B. Other.	

CHAPTER 45

Cork and Articles of Cork

NOTES :

1.—This Chapter does not cover :

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

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

1	2	3
45.01	Natural cork, unworked, crushed, granulated or ground waste cork	244.01
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers).	244.02
45.03	Articles of natural cork:	633.01
	A. Cork tips.	
	B. Other.	
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:	633.02
	A. Agglomerated cork in blocks, slabs, sheets, rods and tubes.	
	B. Articles of agglomerated cork.	

CHAPTER 46

Manufactures of straw, of esparto and of other plaiting materials ; basketware and wickerwork.

NOTES.

- 1.—In this Chapter the expression “plaiting materials” includes straw osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, of monofil or strip of Chapter 51.
- 2.—This Chapter does not cover :
 - (a) Twin, cordage, ropes or cables, plaited or not (heading No. 59.04);
 - (b) Footwear or headgear or parts thereof falling within Chapter 64 or 65 ;
 - (c) Vehicles and bodies for vehicles, of basketware (Chapter 87) ; or
 - (d) Furniture or parts thereof (Chapter 94).
- 3.—For the purposes of heading No. 46.02, “plaiting materials bound together in parallel strands” means “Plaiting materials” placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

1	2	3
(46.01)		
46.02	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips ; plaiting materials bound together in parallel strands or woven in sheet form including matting, mats and screens, straw envelopes for bottles.	659.70
46.03	Basketwork, wickerwork and other articles of plaiting materials made directly to shape, articles made up from goods falling within heading No. 46.02 ; articles of loofah.	899.71

SECTION X

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

CHAPTER 47

Paper-making materials.

1	2	3
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material :	
	A. Mechanical wood pulp	251.2
	B. Chemical wood pulp	251.6
	C. Chemical wood pulp soda or sulphate, unbleached	251.71
	D. Chemical wood pulp, soda or sulphate, bleached or semi-bleached (other than dissolving grade).	251.72
	E. Chemical wood pulp, sulphite, unbleached	251.81
	F. Chemical wood pulp, sulphite, bleached or semi-bleached (other than dissolving grade).	251.82
	G. Semi-Chemical wood pulp	251.91
	H. Pulp, other than wood pulp	251.92
47.02	Waste paper and paperboard, scrap articles of paper or of paper board fit only for use in paper making.	251.1
	A. Newspaper, old, packed in bales, bags or otherwise.	
	B. Other.	

CHAPTER 48

Paper and paperboard ; articles of paper pulp, of paper or of paperboard.

NOTES.

1.—This Chapter does not cover ;

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

2.—Subject to the provisions of Note 3, heading No. 48.01 is to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing including false water-marking, and also to paper and paperboard coloured or marble throughout the mass by any method. However, the heading does not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.

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

4.—Heading Nos. 48.01 to 48.07 are to be taken not to apply to paper, paper-board or cellulose wadding:

- (a) In strips or rolls of a width not exceeding 15 cm.; or
- (b) in rectangular sheets (unfolded if necessary) of which no side exceeds 36 cm ; or
- (c) Cut into shapes other than rectangular shapes.

Except that handmade paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.01.

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

- (a) Paper in rolls suitable for wall or ceiling decoration, beings :
 - (i) Paper with one or two margins, with or without guide marks ; or
 - (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 cm.;
- (b) Borders, friezes and corners of paper of a kind used for wall or ceiling decoration.

- 6.—Heading No. 48.15 is to be taken to apply, *inter alia* to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.
- 7.—Heading No. 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for jacq ard and similar machines, paper lace, shelf edging, paper table cloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
- 8.—Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

1	2	3
I.—PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS.		
48.01	Paper and paperboard (including cellulose wadding), in rolls or sheets	
	A. Newsprint.	641.1
	B. Printing paper (other than newsprint) and writing paper	641.21
	C. Kraftliner.	641.31
	D. Sack kraft paper.	641.32
	E. Other kraft paper and paperboard.	641.39
	F. Semi-chemical fluting paper.	641.51
	G. Sulphite wrapping paper.	641.52
	H. Other paper and paperboard:	641.59
	1. Cigarette paper in rolls and sheets.	
	2. Carbonising tissue paper.	
	3. Paper for manufacture of stencils.	
	4. Filter and blotting paper.	
	5. Paper for manufacture of sensitised paper.	
	6. Paper for backing abrasive.	
	7. Paper for manufacture of Punch card.	
	8. Handmade paper and paperboard.	
	9. Imitation Art paper.	
	10. Bank paper and bank note paper.	
48.02		
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets.	641.53
	A. Parchment, tracing, greaseproof or glazed transparent paper.	
	B. Glassine paper.	
	C. Other.	

1	2	3
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	641.92
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated in rolls or sheets.	
	A. Kraft paper, creped or crinkled, whether or not embossed or perforated.	641.71
	B. Creped or crinkled paper, whether or not embossed or perforated, other than kraft, for household or toilet use.	641.72
	C. Other creped or crinkled paper, whether or not embossed or perforated.	641.73
	D. Other.	641.74
48.06		
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49) in rolls or sheets.	
	A. Printing or writing paper :	641.22
	1. Paper and paperboard, ruled, lined or squared, but not otherwise printed.	
	2. Other :	
	(i) Lithographed, microtinted cheque paper.	
	(ii) Carbon paper in rolls.	
	(iii) Unsensitised photographic base paper.	
	(iv) Other.	
	B. Paper and papeboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins (excluding adhesives).	641.81
	1. Coated paper for manufacture of transfers.	
	2. Coated tissue papers for manufacture of stencils.	
	3. Coated duplex paper and paper board.	
	4. Other.	
	C. Tarred, bituminised or asphalted paper and paperboard.	641.82
	D. Other.	641.89
48.08	Filter blocks, slabs and plates, of paper pulp.	641.96
48.09	II. PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD	
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes.	642.41
48.11	Wallpaper and lincrusta ; window transparencies of paper.	641.97

1	2	3
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound.	659.11
48.13	Carbon and other copying papers (including duplicator stencils) and transfer paper, cut to size or not put up in boxes: A. Carbon and other copying papers (cut to size). B. Duplicator stencils. C. Transfer papers (cut to size). D. Other..	642.42
48.14	Writing blocks, envelopes, letter cards, plain postcards, Correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery.	642.2
48.15	Other paper and paperboard, cut to size or shape:	
	A. Toilet paper in rolls or in sheets ..	642.43
	B. Gummed or adhesive paper in strips or rolls	642.44
	C. Other	642.49
	1. Note paper in boxes or packets	
	2. Cigarette papers in rolls and bobbins or a width of 15 cm. or less.	
	3. Paper for monotype and calculating machines.	
	4. Circular filter paper and board.	
	5. Graph paper.	
	6. Other.	
48.16	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.	642.10
48.17		
48.18	Registers, excise books, note-books, memorandum, blocks order books, receipt books, diaries, blotting pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard.	642.3
48.19	Paper or paperboard labels, whether or not printed or gummed	892.81
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	642.81
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding :	
	A. Cards for punched-card machines, whether or not in strips	642.82
	B. Trays, dishes, plates, cups and the like	642.83
	C. Handkerchiefs, cleansing tissues, towels, table napkins, tablecloths, bed sheets and other paper linen; paper under garments.	642.84
	D. Sanitary towels and tampons; baby napkins	642.85
	E. Other	642.89

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS.

NOTES :

1.—This Chapter does not cover:

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

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

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

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

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

4.—Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading 49.11.

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

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

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

1	2	3
49.01	Printed books, Booklets, brochures, pamphlets and leaflets	892.11
49.02	Newspapers, journals and periodicals, whether or not illustrated	892.2
49.03	Children's picture books and painting books	892.12
49.04	Music, printed or in manuscript, whether or not bound or illustrated	892.85

1	2	3
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, prints, printed globes (terrestrial or celestial).	892.13
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproduction on sensitised paper ; manuscripts and typescripts.	892.82
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined ; stamp-impressed paper ; bank notes, stock, share and bond certificates and similar documents of title ; cheque books.	892.83
	A. Stock, share and bond certificates and similar documents of title; cheque books.	892.83
	B. Other	892.83
49.08	Transfers (Decalcomanias),	892.41
49.09	Pictures and postcards, Christmas and other pictures, greeting cards printed by any process with or without trimmings.	892.42
49.10	Calendars of any kind of paper or paper board, including calendar blocks.	892.84
49.11	Other printed matter, including printed pictures and photographs:	
	A. Trade advertising materials, commercial catalogues and the like.	892.86
	B. Other	892.89

SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES.

1.—This section does not cover :

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

2.—(A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rule :

- (a) Metallised yarn is to be treated as a single textile material and its weight is to be taken as the aggregate of the weight of the textile and metal components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) Where a heading refers to goods of different textile materials [for example, (i) silk and waste silk, (ii) carded sheep's or lambs' wool and combed sheep's or lambs' wool], such materials are to be treated as a single textile material.

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

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

(a) Of silk, noil or other waste silk, of a weight exceeding 2 g/m (18,000 denier);

(b) Of manmade fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1 g/m (9,000 denier);

(c) Of true hemp or flax:

(i) Polished or glazed, of which the length per kilogram, multiplied by the number of constituent strands, is less than 7,000 m;

(ii) Not polished or glazed and of a weight exceeding 2 g/m;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, of a weight exceeding 2 g/m; or

(f) Reinforced with metal.

(B) Exceptions :

(a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;

(b) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre;

(c) Silk worm gut, imitation catgut silk or manmade fibres, and monofil of Chapter 51;

(d) Metallised yarn, not being yarn reinforced with metal; and

(e) Chenille yarn and gimped yarn.

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

(a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 200g in the case of flax and ramie;

(ii) 85g in the case of silk, noil or other waste silk, and manmade fibres (continuous); or

(iii) 125 g in other cases.

(b) In hanks or skeins of a weight not exceeding:

(i) 85g in the case of silk, noil or other waste silk, and manmade fibres (continuous); or

(ii) 125g in other cases.

(c) In hanks or skeins comprising several small hanks or skeins separated by dividing thread which render them independent one of the other, each of uniform weight not exceeding,

- (i) 85g in the case of silk, noil or other waste silk, and man-made fibre (continuous); or
- (ii) 125g in other cases.

(B) Exceptions :

(a) Single yarn of any textile material, except :

- (i) Single yarn of sheep's or lambs' wool or of the fine animal hair, unbleached, and
- (ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 m/kg.

(b) Multiple or cabled yarn, unbleached;

- (i) Of silk noil or other waste silk, however put up; or
- (ii) Of other textile material except sheep's or lambs' wool or fine animal hair in hanks or skeins';

(c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 m/kg, measured multiple; and

(d) Single, multiple or cabled yarn of any textile materials :

- (i) In cross-reeled hanks or skeins ; or
- (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

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

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

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

(a) Cut otherwise than into rectangles;

(b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets);

(c) Hemmed or with rolled edges (except fabrics in the price with which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;

(d) Cut to size and having undergone a process of drawn thread works;

(e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).

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

8.—The woven fabrics of Chapters 50 to 57 are to be taken to include fabrics consisting of layers of parallel textile yarn superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

CHAPTER 50
Silk and waste silk.

1	2	3
50.01	Silk-worm cocoons suitable for reeling.	261.41
50.02	Raw silk (not thrown)	261.3
50.03	Silkwaste (including cocoons unsuitable for reeling, silk noils and pulled or garnotted rags).	261.42
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale.	651.11
50.05	Yarns spun from noil or other waste silk, not put up for retail sale	651.16
(50.06)		
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk worm gut; imitation catgut of silk.	651.17
(50.08)		
50.09	Woven fabrics of silk, of noil or other waste silk :	654.10
	A. Of a kind used as lining materials.	
	B. Of a kind used for manufacture of bows, ties and bathing costume.	
	C. Silk fents.	
	D. Other.	
(50.10)		

CHAPTER 51

Man-made fibres (continuous)

NOTES.

- 1.—Throughout the Schedule, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either :
- (a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
- (b) By Chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.
- 2.—Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.
- 3.—The expression "Yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
- 4.—Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1 mm is to be classified in heading No. 51.01 when of a weight less than 6.6 mg/m (60 denier) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 mm is to be classified in Chapter 39.
- Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding 5 mm and in Chapter 39 in other cases.

1	2	3
51.01	Yarn of man-made of fibres (continuous) not put up for retail sale :	
	A. Textured yarns of continuous polyamide fibres.	651.41
	B. Non-textured yarns of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre	651.42
	C. Other non-textured yarns of continuous polyamide fibres	651.43
	D. Textured yarns of continuous polyester fibres.	651.44
	E. Non-textured yarns of continuous polyester fibres, untwisted or with a twist of not more than 50 turns per metre.	651.45
	F. Other non-textured yarns of continuous polyester fibres	651.46
	G. Yarns of other continuous synthetic fibres	651.47
	H. Yarns of continuous viscose rayon	651.71
	I. Yarns of any continuous acetate fibres	651.72
	J. Yarns of other continuous regenerated textile fibres.	651.73
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials :	
	A. Of synthetic fibre materials :	651.49
	1. Strips and similar products of a width not exceeding 5 mm	
	2. Other	

1	2	3
	B. Of regenerated fibre materials :	651·78
	1. Strips and similar products of a width not exceeding 5 mm.	
	2. Other.	
51·03	Yarn of man-made fibres (continuous), put up for retail sale:	
	A. Of continuous synthetic fibres.	651·51
	B. Of continuous regenerated fibres.	651·81
51·04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51·01 or 51·02	
	A. Tyrecord fabric of continuous synthetic textile materials:	653·14
	1. Tyre cord fabrics for the manufacture of tyres.	
	2. Other.	
	B. Fabrics, containing 85% or more by weight of continuous synthetic textile materials other than tyre cord fabric.	653·15
	1. Suitings.	
	2. Fabrics (other than suitings), made of 100% man-made fibres.	
	C. Fabrics of continuous synthetic textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric :	653·16
	1. Suitings.	
	2. Other.	
	D. Tyre cord fabrics of continuous regenerated textile materials :	653·54
	1. Tyre cord fabrics for the manufacture of tyres.	
	2. Other.	
	E. Fabrics containing 85% or more by weight of continuous regenerated textile materials, other than tyre cord fabric :	653·55
	1. Suitings	
	2. Fabrics (other than suitings) made of 100% man-made fibre.	
	3. Other.	
	F. Fabrics of continuous regenerated textile materials containing less than 85% by weight of such materials, other than tyre cord fabric :	653·56
	1. Suitings.	
	2. Other.	

CHAPTER 52

Metallised Textiles.

1	2	3
52·01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process: A. Metallised yarn not containing gold or silver. B. Other.	651·91
52·02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like.	654·91

CHAPTER 53

Wool and other Animal Hair.

NOTES.

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

1	2	3
53.01	Sheep's or lambs' wool, not carded or combed:	
	A. Greasy or fleece-washed	268.1
	B. Other:	268.2
	1. Raw wool.	
	2. Other.	
53.02	Other animal hair (fine or coarse), not carded or combed.	
	A. Fine animal hair	268.3
	B. Coarse animal hair	268.59
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted.	268.61
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags):	268.62
	A. Shoddy wool.	
	B. Other.	
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:	
	A. Wool tops	651.21
	B. Other	268.7
53.06	Yarn of carded sheep's or lambs' (woollen yarn), not put up for retail sale:	
	A. Containing 85% or more by weight of wool	651.22
	B. Other	651.27
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale.	
	A. Containing 85% or more by weight of wool	651.23
	B. Other	651.28
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	651.24
53.09	Yarn of horse hair or of other coarse animal hair, not put up for retail sale.	651.25

1	2	3
53.10	Yarn of sheep's or lambs' wool, of horse hair or of other animal hair (fine or coarse), put up for retail sale :	
	A. Containing 85% or more by weight of wool or fine animal hair :	651.26
	1. Hand knitting yarn of wool.	
	2. Other.	
	B. Other:	651.29
	1. Hand knitting yarn of wool,	
	2. Other.	
53.11	Woven fabrics of sheep's or lambs' wool of fine animal hair:	
	A. Fabrics of carded wool or carded fine animal hair, containing 85% or more by weight of wool or fine animal hair.	654.21
	B. Fabrics of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair.	654.22
	C. Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with continuous synthetic fibres.	654.31
	D. Fabrics, containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with discontinuous synthetic fibres.	654.32
	E. Other	654.33
53.12	Woven fabrics of horse hair or of other coarse animal hair	654.92
(53.13)		

CHAPTER 54

Flax and Ramie.

1	2	3
54.01	Flax, raw or processed but not spun; flax tow and waste (including: pulled or garnetted rags).	
	A. Flax, raw or retted	265·11
	B. Flax, broken, scutched, hackled or otherwise processed	265·12
	C. Flax tow and waste (including pulled or garnetted rags)	265·13
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags).	265·14
54.03	Flax or ramie yarn, not put up for retail sale	651·96
54.04	Flax or ramie yarn, put up for retail sale	651·97
54.05	Woven fabrics of flax or of ramie	654·4

CHAPTER 55

Cotton

1	2	3
55.01	Cotton not carded or combed:	263.1
	A. Unginned cotton.	
	B. Other.	
55.02	Cotton linters	263.2
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	263.3
55.04	Cotton, carded or combed	263.4
55.05	Cotton yarn, not put up for retail sale:	
	A. Measuring, per single yarn, not more than 8s count (14,000m per kg.)	651.31
	B. Measuring, per single yarn, more than 8s count (14,000m per kg.), but not more than 24s count (41,000m per kg.)	651.32
	C. Measuring, per single yarn, more than 24s count (41,000m per kg.) but less than 47s count (80,000m per kg.)	651.33
	D. Measuring per single yarn 47s count (80,000m per kg.) or more	651.34
55.06	Cotton yarn, put up for retail sale:	651.35
	A. Cotton thread:	
	1. Sewing and darning thread.	
	2. Embroidery cotton thread.	
	3. Cotton thread bleached.	
	B. Other.	
55.07	Cotton gauze:	
	A. Unbleached not mercerised	652.11
	B. Other	652.21
55.08	Terry towelling and similar terry fabrics, of cotton:	
	A. Unbleached, not mercerised	652.12
	B. Other	652.22
55.09	Other woven fabrics of cotton:	
	A. Fabrics containing 85% or more by weight of cotton unbleached, not mercerised:	652.14
	1. Cotton, umbrella grey cloth in piece and in roll.	
	2. Tyre cord fabric.	
	3. Ribbon fabric.	
	4. Other.	
	B. Other fabrics containing 85% or more by weight of cotton (bleached, mercerised, dyed, etc.)	652.24
	C. Fabrics containing less than 85% by weight of cotton, unbleached not mercerised.	652.15
	D. Other fabrics containing less than 85% by weight of cotton	652.25

CHAPTER 56

Man-made fibres (discontinuous)

NOTE.

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

- (a) Length of tow exceeding 2m ;
- (b) Twist less than 5 turns per metre ;
- (c) Weight per filament less than 6.6 mg/m (60 denier) ;
- (d) In the case of filaments described in Note 1(a) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length ;
- (e) Total weight of tow more than 2 g/m (18,000 denier).

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

1	2	3
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning :	
	A. Polyamide fibres	266.51
	B. Polyester fibres	266.52
	C. Acrylic fibres	266.53
	D. Other synthetic fibres	266.59
	E. Regenerated fibres	267.11
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous) :	
	A. Of polyamide fibres	266.61
	B. Of polyester fibres	266.62
	C. Of acrylic fibres	266.63
	D. Other synthetic fibres	266.69
	E. Of regenerated fibres	267.12
56.03	Waste (including yarn waste and pulled or garnetted rags) of manmade fibres (continuous or discontinuous) not carded, combed or otherwise prepared for spinning :	
	A. Of synthetic fibres	267.21
	B. Of regenerated fibres	267.22
56.04	Manmade fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning :	
	A. Polyamide fibres and waste :	266.71
	1. Tops.	
	2. Other.	

1	2	3
	B. Polyester fibres and waste :	266.72
	1. Tops.	
	2. Other.	
	C. Acrylic fibres and waste :	266.73
	1. Tops.	
	2. Other.	
	D. Other synthetic fibres and waste :	266.79
	1. Tops.	
	2. Other.	
	E. Regenerated fibres and waste	267.13
56.05	Yarn of manmade fibres (discontinuous or waste), not put up for retail sale :	
	A. Containing 85% or more by weight of discontinuous synthetic fibres.	651.48
	B. Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton.	651.66
	C. Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair.	651.67
	D. Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair.	651.68
	E. Containing 85% or more by weight of discontinuous regenerated fibres.	651.74
	F. Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair.	651.75
	G. Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair.	651.76
	H. Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres, other than cotton, wool or fine animal hair.	651.77
56.06	Yarn of manmade fibres (discontinuous or waste), put up for retail sale :	
	A. Containing 85% or more by weight of discontinuous synthetic fibres :	651.52
	1. Knitting yarn.	
	2. Other.	
	B. Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres.	651.69
	1. Knitting yarn.	
	2. Other.	

1	2	3
	C. Of discontinuous regenerated fibres:	651.82
	1. Knitting yarn.	
	2. Other.	
56.07	Woven fabrics of man-made fibres (discontinuous or waste):	
	A. Containing 85% or more by weight of discontinuous synthetic fibres:	653.2
	1. Suitings.	
	2. Other.	
	B. Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton:	653.41
	1. Suitings.	
	2. Other.	
	C. Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair:	653.42
	1. Suitings.	
	2. Other.	
	D. Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or with continuous man-made textile materials:	653.43
	1. Suitings.	
	2. Other.	
	E. Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials:	653.49
	1. Suitings.	
	2. Other.	
	F. Fabrics containing 85% or more by weight of discontinuous regenerated fibres:	653.6
	1. Suitings.	
	2. Other.	
	G. Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton:	653.81
	1. Suitings.	
	2. Other.	
	H. Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair:	653.82
	1. Suitings.	
	2. Other:	

1	2	3
I.	Fabrics of discontinuous regenerated fibres containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials:	653.83
	1. Suitings.	
	2. Other.	
J.	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials:	653.89
	1. Suitings.	
	2. Other:	

CHAPTER 57

Other vegetable textile materials ; paper and woven fabrics of paper yarn.

1	2	3
57.01	True hemp ("Cannabis sativa"), raw or processed but not spun ; tow and waste of true hemp (including pulled or garnetted rags or ropes).	265.2
57.02	Manila hemp (abaca) ("Musa textiles"), raw or processed but not spun ; tow and waste of manila hemp (including pulled garnetted rags or ropes).	265.5
57.03	Jute and other textile bast fibres, not elsewhere specified or included, raw or processed but not spun ; tow and waste thereof (including pulled or garnetted rags or ropes).	264.0
57.04	Other vegetable textile fibres, raw or processed but not spun ; waste of such fibres (including pulled or garnetted rags or ropes).	
	A. Sisal and other fibres of the agave family ; waste of such fibres, (including pulled or garnetted rags or ropes).	265.4
	B. Coir (cocoanut fibres) and coir waste, including pulled or garnetted rags or ropes.	265.91
	C. Other fibres and waste of such fibres, including pulled or garnetted rags or ropes.	265.99
(57.05)		
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03	651.98
57.07	Yarn of other vegetable textile fibres ; paper yarn	651.99
	A. Coir yarn.	
	B. Paper yarn.	
	C. Yarn of hemp.	
	D. Other.	
(57.08)		
(57.09)		
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03.	654.3
57.11	Woven fabrics of other vegetable textile fibres ; woven fabrics of paper yarn.	654.98
(57.12)		

CHAPTER 58

Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics, trimmings; tulle and other net fabrics; lace embroidery.

NOTES :

- 1.—The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery bearing or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.10.
- 2.—In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.
- 3.—For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means :
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or made otherwise on both edges ;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm ; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

■ Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.
- 4.—Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.
- 5.—In heading No. 58.10, the expression "embroidery" means, *inter alia* embroidery with metal or glass thread on a visible ground of textile fabric, and sewnappique work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needle work tapestry (heading No. 58.03).
- 6.—The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

1	2	3
58.01	Carpets, carpeting and rugs, knotted (made up or not) :	
	A. Of wool or fine animal hair.	659.21
	B. Of other textile materials.	659.29
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem" "Schumacks" and "Karamanie" rugs and the like (made up or not).	
	A. "Kelem" ("Khilim" or "Cilim"), "Schumacks" ("Soumaks") or "Karamanie" rugs and the like.	659.3
	B. Of wool or fine animal hair, tufted.	659.41
	C. Of wool or fine animal hair, woven.	659.42
	D. Of wool or fine animal hair, other than tufted or woven	659.49
	E. Of man-made textile materials, tufted.	659.51
	F. Of man-made textile materials, woven.	659.52
	G. Of man-made textile materials, other than tufted or woven.	659.59
	H. Of other textile materials, tufted.	659.61
	I. Of other textile materials, other than tufted.	659.62

1	2	3
58.03	Tapestries, hand made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stich) made in panels and the like by hand.	658.91
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05).	
	A. Of wool or fine animal hair.	654.34
	1. Karakuli cloth.	
	2. Other.	
	B. Of cotton.	652.23
	C. Of synthetic fibres.	653.97
	D. Of regenerated fibres.	653.98
	E. Other.	654.99
58.05	Narrow woven fabrics and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06.	656.01
	A. Cotton fabrics for the manufacture of type writer ribbon.	
	B. Cotton bandings.	
	C. Other.	
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size.	656.02
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like.	656.03
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain.	656.04
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured: hand or mechanically made lace, in the piece, in strips or in motifs.	656.05
58.10	Embroidery, in the piece, in strips or in motifs.	656.06

CHAPTER 59

Wadding and felt, twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use.

NOTES.

1.—(A) For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos 58·04 and 58·05, the braids and trimmings in the piece of heading No. 58·07, the tulle and other net fabrics of headings Nos. 58·08 and 58·09, lace of heading No. 58·09 and the knitted and crocheted fabrics of heading No. 60·01.

(B) Throughout the Schedule, the term "felt" is to be taken to include fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch bonding process using fibres from the web itself.

2.—(A) Heading No. 59·08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square meter and whatever the nature of the plastic material (compact, foam, sponge or expanded).

It does not, however, cover :

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision no account should be taken of any resulting change of colour ;

(b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15° and 30° C (usually Chapter 39). or,

(c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (chapter 39).or

(B) Heading No. 59·12 does not apply to

(a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour ;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like) ;

(c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments ; or

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.

3.—In heading No. 59·11 the expression "rubberised textile fabrics" means—

(a) Textile fabrics impregnated, coated, covered or laminated with rubber :

(i) Weighing not more than 1,500 g/m² ; or

(ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material ;

(b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square meter ; and

(c) Plates, sheets and strip, expanded, foam or sponge rubber combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.

4.—Heading No. 59·16 is to be taken not to apply to :

(a) Transmission, conveyor or elevator belting of a thickness of less than 3 mm ; or

- (b) Transmission, conveyor or elevator belts or bolting of textile fabric impregnated coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

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

- (a) Textile products (other than those having the character of the products of heading Nos. 59.14 to 59.16), the following only :

- (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant ;
- (ii) Bolting cloth ;
- (iii) Straining cloth of a kind commonly used in oil presses and the like, or textile fibres or of human hair ;
- (iv) Woven textile fabrics, whether or not felted, impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, of flat woven with multiple warp and/or weft ;
- (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant ;
- (vi) Textile fabrics of the metallised yarn falling within heading No. 52.01 of a kind commonly used in paper-making or other machinery ;
- (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials ;

- (b) Textile articles (other than those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

1	2	3
59-01	Wadding and articles of wadding, textile flock and dust and mill neps: A. Rolls of wadding for cigarette filters (filter rod). B. Sanitary towels. C. Other.	657.71
59-02	Felt and articles of felt, whether or not Impregnated or coated: A. Floor covering: B. Other	659.63 657.1
59-03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated.	657.2
59-04	Twine, cordage, ropes and cables, plaited or not: A. Nylon twine. B. Coir cordage or rope. C. Sisal, manila and hemp ropes, twine and cordage. D. Cotton driving ropes, E. Jute twine, cordage, ropes and cables. F. Other.	657.51

1	2	3
59.05	Nets and netting made of twine, cordage or rope and made up fishing nets of yarn, twine, cordage or rope.	657.52
59.06	Other articles made from yarn, twine, cordage rope or cables, other than textile fabrics and articles made from such fabrics.	657.59
56.07	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses :	657.31
	A. Book-binding cloth.	
	B. Buckram cloth.	
	C. Canvas for painting.	
	D. Othes	
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:	657.32
	A. Book-binding cloth.	
	B. Other	
	1. Leather cloth; foam cloth.	
	2. Fusing interlining material for stiffening cuffs and collars.	
	3. Other.	
(59-09)		
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not.	659.12
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods :	657.33
	A. Tyre cord fabrics.	
	B. Of a kind used as insulating electric tape.	
	C. Other.	
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like. :	657.39
	A. Fabric coated with drying oil.	
	B. Other.	
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads.	657.4
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles.	657.72
	A. Wicks for kerosene operated refrigerators.	
	B. Wicks of cigarette lighters.	
	C. Other.	

1	2	3
59.15	Textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials.	657.91
	A. Fire fighting hose.	
	B. Other.	
59.16	Transmission, conveyor or elevator belts or belting, of textile material whether or not strengthened with metal or other material.	657.92
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant.	657.73

CHAPTER 60

Knitted and crocheted goods.

NOTES.

1.—This Chapter does not cover :

- (a) Crochet lace of heading No. 58.09 ;
- (b) Knitted or crocheted goods falling within Chapter 59 ;
- (c) Corsets, corset-belts, suspender-belts, brassiers, braces, suspenders, garters or the like (heading No. 61.09) ;
- (d) Old clothing or other articles falling within heading No. 63.01 ; or
- (e) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

2.—Headings Nos. 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof :

- (a) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length ;
- (b) Made up, by sewing or otherwise.

3.—For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.

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

5.—For the purposes of this Chapter :

- (a) "Elastic" means consisting of textile materials combined with rubber threads ; and
- (b) "Rubberised" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.

6.—Throughout the Schedule, any reference to knitted goods is to be taken to include a reference to stitch-banded goods in which the chain stitches are formed of textile yarn.

1	2	3
60.01	Knitted or crocheted fabric, not elastic nor rubberised.	
	A. Of wool or fine animal hair.	655.21
	B. Of cotton.	655.22
	C. Of synthetic fibres.	655.1
	D. Of regenerated fibres.	655.23
	E. Other.	655.29
60.02	Gloves, mittens and mlts, knitted or crocheted, not elastic nor rubberised.	847.21
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like knitted or crocheted, not elastic nor rubberised.	847.22

1	2	3
60.04	Under garments, knitted or crocheted, not elastic nor rubberised.	
	A. Panty hose (tights) of wool or fine animal hair	846.11
	B. Other under garments of wool or fine animal hair.	846.19
	C. Men's and boy's shirts of cotton.	846.21
	D. Other under garments of cotton.	846.29
	E. Panty hose (tights) of synthetic fibres.	846.31
	F. Men's and boy's shirts of synthetic fibres.	846.32
	G. Men's and boy's under garments, except shirts, of synthetic fibres.	846.33
	H. Women's girls' and infant's under garments, other than panty hose (tights), of synthetic fibres.	846.34
	I. Under garments of regenerated fibres.	846.41
	J. Under garments of other fibres.	846.49
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised :	
	A. Jersey, pull-over, slip-over, twinsets, cardigans, bed-jackets and jumpers :	
	1. Of wool or fine animal hair.	845.11
	2. Of cotton.	845.12
	3. Of synthetic fibres.	845.13
	4. Of regenerated fibres.	845.14
	5. Of other fibres.	845.19
	B. Women's, girls' and infants' dresses, skirts, suits and costumes	
	1. Of wool or fine animal hair.	845.21
	2. Of cotton.	845.22
	3. Of synthetic fibres.	845.23
	4. Of regenerated fibres.	845.24
	5. Of other fibres.	845.29
	C. Other outer garments and clothing accessories :	
	1. Of wool or fine animal hair.	845.91
	2. Of cotton.	845.92
	3. Of synthetic fibres.	845.93
	4. Of regenerated fibres.	845.94
	5. Of other fibres.	845.99

1	2	3
	D. Other articles :	
	1. Of wool or fine animal hair.	658.98
	2. Of cotton.	658.98
	3. Of synthetic fibres.	658.98
	4. Of regenerated fibres.	658.98
	5. Of other fibres.	658.98
60.06	Knitted or crocheted fabrics and articles-thereof, elastic or rubberised (including elastic knee-caps and elastic stockings).	
	A. Fabrics.	655.3
	B. Articles.	847.23

CHAPTER 61

Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods.

NOTES:

- 1.—The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.
- 2.—The headings of this Chapter do not cover:
- Old clothing or other articles falling within heading No. 63.01; or
 - Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
- 3.—For the purposes of headings Nos. 61.01 to 61.04:
- Articles which cannot be identified as either men's or boy's garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be;
 - The expression "infants garments" is to be taken to apply to:
 - Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and
 - Babies' napkins.
- 4.—Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading No. 61.05).
Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 61.06
- 5.—The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Heading No. 61.09, however, also includes fabric knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length.

1	2	3
61.01	Mens and boys' outer garments:	
	A. Garments of fabrics (other than knitted or crocheted) of heading No. 59.08, 59.11 or 59.12.	842.91
	B. Overcoats and other coats:	
	1. Of wool or fine animal hair	842.11
	2. Of other fibres	842.19
	C. Suits.:	
	1. Of wool or fine animal hair	842.21
	2. Of cotton ;	842.22
	3. Of man-made fibres	842.23
	4. Of other fibres.	842.29

1	2	3
	D. Trousers, breeches and the like:	
	1. Of wool or fine animal hair	842.31
	2. Of cotton	842.32
	3. Of man-made fibres	842.33
	4. Of other fibres	842.39
	E. Jackets, blazers and the like:	
	1. Of wool or fine animal hair	842.41
	2. Of cotton:	842.42
	3. Of man-made fibres	842.43
	4. Of other fibres	842.49
	F. Other garments:	
	1. Of wool or fine animal hair	842.92
	2. Of cotton:	842.93
	3. Of man-made fibres:	842.94
	4. Of other	842.99
61.02	Women's girls, and infants outer garments:	
	A. Garments of fabrics (other than knitted or crocheted) of heading No. 59.08, 59.11 or 59.12.	843.91
	B. Coats and jackets:	
	1. Of wool or fine animal hair	843.11
	2. Of cotton	843.12
	3. Of man-made fibres	843.13
	4. Of other fibers	843.19
	C. Suits and costumes:	
	1. Of wool or fine animal hair	843.21
	2. Of cotton:	843.22
	3. Of man-made fibre:	843.23
	4. Of other fibres	843.29
	D. Dresses :	
	1. Of wool or fine animal hair	843.31
	2. Of cotton:	843.32
	3. Of man-made fibres	843.33
	4. Of other fibres	843.39

1	2	3
	E. Skirts:	
	1. Of wool or fine animal hair	843.41
	2. Of cotton	843.42
	3. Of man-made fibres:	843.43
	4. Of other fibres	843.49
	F. Blouses :	
	1. Of wool or fine animal hair	..
	2. Of cotton	843.51
	3. Of man-made fibres	843.52
	4. Of other fibres	843.59
	G. Other garments :	
	1. Of wool or fine animal hair	843.92
	2. Of cotton	843.93
	3. Of man-made fibres	843.94
	4. Of other fibres	843.99
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs :	
	A. Shirts of cotton	844.11
	B. Shirts of synthetic fibres	844.12
	C. Shirts of other fibres	844.19
	D. Under garments, except shirts, of cotton	844.21
	E. Under garments, except shirts, of synthetic fibres	844.22
	F. Under garments, except shirts, of other fibres	844.29
61.04	Women's, girls' and infants' under garments :	
	A. Of cotton.	844.31
	B. Of synthetic fibres	844.32
	C. Other	844.39
61.05	Handkerchiefs	847.11
61.06	Shawls, scarves, mufflers, mantilas, veils and the like	847.12
61.07	Ties, bow ties and cravat	847.13
(61.08)		
61.09	Corsets, corset-belts, suspender-belts, brassiers, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic.	
	A. Brassiers	846.51
	B. Other	846.52

1	2	3
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods.	847.14
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):	847.19
	A. Shoulder and other pads	
	B. Dress shields	
	C. Belts	
	D. Muffs	
	E. Sleeve protectors	
	F. Pockets	
	G. Other	
	1. Collar fallals.	
	2. Cuffs.	
	3. Tucks.	
	4. Bodice fronts.	
	5. Yokes.	
	6. Others.	

CHAPTER 62

Other made up textile articles.

NOTES :

- 1.—The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre or similar bonded yarn fabrics) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.
- 2.—The headings of this Chapter do not cover :
- (a) Goods falling within Chapters 58, 59 or 61 ; or
- (b) Old clothing or other articles falling within heading No. 63.01.

1	2	3
62.01	Travelling rugs and blankets :	
	A. Electric blankets	775.85
	B. Other :	
	1. Of wool or fine animal hair	658.31
	2. Of cotton	658.32
	3. Of synthetic fibres	658.33
	4. Of other fibres	658.39
62.02	Bed linen, table linen, toilet linen, and kitchen linen ; curtains and other furnishing articles :	
	A. Bed linens :	
	1. Of cotton	658.41
	2. Of other fibres	658.42
	B. Table linens :	
	1. Of cotton	658.43
	2. Of other fibres	858.44
	C. Toilet linen and kitchen linens :	
	1. Of cotton	658.45
	2. Of other fibres	658.46
	D. Other articles of cotton	658.48
	E. Other articles of other fibres	658.49
62.03	Sacks and bags, of a kind used for the packing of goods.	658.1
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods	
	A. Of cotton	658.21
	B. Other	658.29
62.05	Other made up textile articles (including dress patterns) :	
	A. Of cotton	658.99
	B. Other.	658.99

CHAPTER 63

Old clothing and other textile articles; rags.

1	2	3
63.01	<p>Clothing, clothing accessories, travelling rugs and blankets, house-hold linen and furnishing articles (other than articles falling within heading Nos. 58.01, 58.02 or 58.03) of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings.</p> <p>A. Secondhand clothing, other than knitted or crocheted and rags and drapes (screen):</p> <ol style="list-style-type: none"> 1. Of wool or woollen mixtures. 2. Rugs and blankets of wool or wool substitutes. 3. Of 100% cotton. 4. Of synthetic fibres. 5. Other. <p>B. Secondhand clothing knitted or crocheted; other than rags and drapes (screen):</p> <ol style="list-style-type: none"> 1. Of wool or woollen mixtures. 2. Rugs and blankets of wool or wool substitutes. 3. Of 100% cotton. 4. Of synthetic fibres. 5. Other. <p>C. Other.</p>	269.01
63.02	Use or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables.	269.02

SECTION XII

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

CHAPTER 64

Footwear, gaiters and the like; parts of such articles.

NOTES.

1. This Chapter does not cover:
 - (a) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics (heading No. 62.05);
 - (b) Old footwear falling within heading No. 63.01;
 - (c) Articles of asbestos (heading No. 68.13);
 - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or
 - (e) Toys and skating boots with skates attached (Chapter 97).
2. For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braids, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.
- 3.—For the purposes of heading No 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

1	2	3
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material.	851.01
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material.	851.02
63.03	Footwear with outer soles of wood or cork.	851.03
64.04	Footwear with outer soles of other materials.	851.04
64.05	Parts of footwear (including uppers, in soles and screw on heels) of any material except metals.	612.3
64.06	Gaiters, spats, leggings, puttees, cricket pads, shinguards and similar articles, and parts thereof.	851.05

CHAPTER 65

Headgear and parts thereof

NOTES.

1.— This Chapter does not cover :

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

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

1	2	3
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	657.61
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims.	657.62
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed.	848.41
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed.	848.42
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed.	848.43
65.06	Other headgear, whether or not lined or trimmed	848.49
	A. Safety helmets and Welding helmets.	
	B. Other.	
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear.	848.48

CHAPTER 66

Umbrellas, sunshades, walking sticks, whips, riding crops and parts thereof

NOTES.

1.—This Chapter does not cover :

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

2.—Heading No. 66.03 is to be taken not to apply to parts trimmings or accessories of textile material, not to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

1	2	3
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrellas tents, and garden and similar umbrellas).	899.41
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like.	899.42
66.03	Parts, fittings, trimming and accessories of articles falling within heading No. 66.01 or 66.02. A. Parts and fittings <i>e.g.</i> ribs, notches, etc. B. Other.	899.49

CHAPTER 67

Prepared Feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

NOTES.

1.—This Chapter does not cover :

- (a) Straining cloth of human hair (heading No. 59·17);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Sections XI);
- (c) Footwear (Chapter 64);
- (d) Headgear (Chapter 65);
- (e) Powder-puffs (heading No. 96·05) or hair sieves (heading No. 96·06); or
- (f) Toys, sports requisites or carnival articles (Chapter 97).

2.—Heading No. 67·01 is to be taken not to apply to :

- (a) Goods (for example, bedding) in which feathers or down constitute only filling or padding;
- (b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67·02.

3.—Heading No. 67·02 is to be taken not to apply to :

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

1	2	3
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05·07 and worked quills and scapes). A. Feather dusters. B. Other.	899.92
67.02	Artificial flowers, foliage or fruit and parts thereof, articles made of artificial flowers, foliage or fruit.	899.93
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like.	899.94
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets).	899.95
(67.05)		

SECTION XIII

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

CHAPTER 68

Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials.

NOTES.

1.—This Chapter does not cover :

- (a) Goods falling within Chapter 25 ;
- (b) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper) ;
- (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric).
- (d) Articles falling within Chapter 71 ;
- (e) Tools or parts of tools, falling within Chapter 82 ;
- (f) Lithographic stones of heading No. 84.34 ;
- (g) Electrical insulators (heading No. 85.25) or fittings on insulating material falling within heading No. 85.26 ;
- (h) Dental burrs (heading No. 90.17) ;
- (ij) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
- (k) Goods falling within heading No. 95.08, if made of materials specified in Note 2(b) to Chapter 95 ;
- (l) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ;
- (m) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example, drawing slates) ; or
- (n) Works of art, collectors' pieces or antiques (Chapter 99).

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

1	2	3
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate).	661.31
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69.	661.32
	A. Worked monumental or building stones.	
	B. Other.	
	1. Metal decorated articles of marble.	
	2. Mosaic chips and powder.	
	3. Other.	

1	2	3
68.03	Worked slate and articles of slate, including articles of agglomerated slate.	661.33
68.04	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery.	663.10
	A. Grinding wheels (unmounted).	
	B. Segments/discs.	
	C. Buffing wheels.	
	D. Sharpening stones.	
	E. Polishing stones.	
	F. Other :	
	1. Hand polishing stones (rubbing bricks).	
	2. Other.	
(68.05)		
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	663.2
	A. Emery cloth, aluminium oxide cloth including belts (bands).	
	B. Sand paper, emery paper, glass paper.	
	C. Other.	
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded plays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69.	663.5
	A. Of a kind for use in machinery.	
	B. Bricks and tiles for use as insulating and sound-absorbing material.	
	C. Other.	
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch).	661.81
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust, agglomerated with cement plaster or with other mineral binding substances).	661.82
	A. Fibre board and insulating board.	
	B. Tiles and bricks	
	C. Other.	

1	2	3
68.10	Articles of plastering material.	663.31
	A. Tiles and bricks.	
	B. Other.	
68.11	Articles of cement (including slag cement) of concrete or of artificial stone (including granulated marble agglomerated with cement) reinforced or not.	663.32
	A. Bricks and tiles.	
	B. Cement pipe.	
	C. Concrete Railway sleepers.	
	D. Other.	
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like	661.83
	A. Asbestos-cement sheets.	
	B. Other.	
68.13	Fabricated asbestos, and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing asbestos jointing) reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures.	663.81
	A. Asbestos fibre.	
	B. Of a kind used in automotive vehicles.	
	C. Of a kind for use of machinery:	
	1. As packing for engines for boiler and for boiler tubes.	
	2. Other.	
	D. Of a kind used for insulation.	
	E. Other.	
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials.	663.82
	A. Of a kind used in automotive vehicles including brake and clutch lining.	
	B. Of a kind for use in machinery.	
	C. Other.	
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example micanite and micafolium.)	663.33
	A. Mica foil.	
	B. Other.	
68.16	Articles of stone or of other mineral substances (including articles of peat,) not elsewhere specified or included.	663.39

CHAPTER 69

Ceramic products.

NOTES.

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

2.—This Chapter does not cover :

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

1	2	3
I.—HEAT-INSULATING AND REFRACTORY GOODS		
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite).	662.31
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01. A. Refractory bricks and tiles (fire bricks and tiles). B. Other.	662.32
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01. A. Crucibles (of graphite and carburandum) including covered crucibles. B. Other.	663.7
II.—OTHER CERAMIC PRODUCTS		
69.04	Building bricks (including flooring blocks, support or filler tiles and the like).	662.41
69.05	Roofing tiles, Chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments.	662.42
69.06	Piping, conduits and guttering (including angles, bends and similar fittings): A. Conduit pipes and fittings. B. Ceramic pipes. C. Other.	662.43

1	2	3
69-07	Unglazed setts, flags and paving, hearth and wall tiles. A. Ceramic unglazed tile. B. Other.	662-44
69-08	Glazed setts, flags and paving, hearth and wall tiles. A. Ceramic glazed tiles. B. Other.	662-45
69-09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods.	663-91
69-10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures. A. Bath tubs. B. Other.	812-2
69-11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian).	666-4
69-12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery.	666-5
69-13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture.	666-6
69-14	Other articles: A. Radiants for heaters. B. Other.—	663-92

CHAPTER 70

Glass and glassware.

Notes.

1.— This Chapter does not cover :

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

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

3.— For the purposes of heading No. 70.20, the expression "wool" means :

- (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
- (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O and/or Na_2O) content of more than 5% by weight or a boric oxide (B_2O_3) content of more than 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.07.

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

1	2	3
70.01	Waste glass (cullet); glass in the mass (excluding optical glass).	664.14
	A. "Enamel" glass in the mass.	
	B. Other.	
(70.02)		
70.03	Glass in balls, rods and tubes, unworked (not being optical glass).	664.15
	A. Glass tubings and rods block (cut to size or in length without any work done on it).	
	B. Neutral glass tubings for the manufacture of ampoules and glass vials.	
	C. Other.	

2	2	3
70-04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles.	664.5
	A. Wired glass.	
	B. Other.	
70-05	Unworked drawn or blown glass (including flashed glass), in rectangles.	664.3
70-06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked.	664.4
	A. Wired glass.	
	B. Plate glass.	
	C. Sheet glass.	
	D. Other.	
70-07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multiple walled insulating glass; leaded lights and the like.	664.91
	A. Leaded lights and the like.	
	B. Wired glass.	
	C. Plate glass.	
	D. Sheet glass.	
	E. Multiple walled insulating glass.	
	F. Other.	
70-08	Safety glass consisting of toughened or laminated glass, shaped or not	664.7
70-09	Glass mirrors (including rear-view mirrors), unframed, framed, or backed,	664.8
	A. Mirrors of sheet or plate glass levelled or plain unframed or framed.	
	B. Rear-view mirrors for automotive vehicles.	
	C. Other.	
70-10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass.	665.11
70-11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like.	664.92
	A. Glass tubing.	
	B. Lamp shells and bulb shells.	
	C. Neon sign tubes (in length),	
	D. Other.	
70-12	Glass inners for vacuum flasks or for other vacuum vessels,	
	A. Vacuum flasks refills.	665.12
	B. Other.	

1	2	3
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or for similar uses.	665.2
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass.	812.41
	A. Glass sleeves and chimneys for lamps.	
	B. Other.	
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like, glass spheres and segments of spheres of a kind used for the manufacture of clock and watch glasses and the like.	664.93
70.16	Bricks; tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multicellular glass in blocks, slabs, plates, panels and similar forms.	664.6
70.17	Laboratory, hygienic and pharmaceutical glassware whether or not graduated or calibrated; glass ampoules.	665.81
	A. Glass ampoules.	
	B. Instrument of glass for dairy use.	
	C. Other.	
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacles lenses.	664.2
70.19	Glass beads, imitation pearls, imitation precious and semiprecious stones, fragments and chippings, and similar fancy or decorative glass small wares and articles of glassware made therefrom; glass tubes and small glass plates whether or not on a backing for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans ornaments and other fancy articles of lamp-worked glass; glass grains.	665.82
	A. Beads and false pearls.	
	B. Fragments of imitation pearls.	
	C. Glass stone.	
	D. Artificial eyes for toys.	
	E. Glass tubes and plates for decorative purposes.	
	F. Glass bangles.	
	G. Other.	
70.20	Glass fibre (including wool), yarns, fabrics and articles made therefrom.	
	A. Yarns, slivers and rovings	651.95
	B. Fabrics, including narrow fabrics.	654.6
	C. Other,	664.94

1	2	3
70.21	Other articles of glass.	665.89
	A. Articles of cut glass (finished).	
	B. Spirit lamps of glass.	
	C. Other.	

SECTION XIV

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

CHAPTER 71

Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation Jewellery

NOTES.

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

- (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
- (b) Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.

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

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

3.—This Chapter does not cover :

- (a) Amalgams of precious metal, and colloidal precious metal (heading No. 28.49);
- (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;
- (c) Goods falling in Chapter 32 (for example, lustres);
- (d) Handbags and other articles falling within heading No. 42.02 or 42.03;
- (e) Goods of heading No. 43.03 or 43.04;
- (f) Goods falling within Section XI (textiles and textile articles);
- (g) Footwear (Chapter 64) and headgear (Chapter 65);
- (h) Umbrellas, walking-sticks and other articles falling within Chapter 66;
- (i) Coin (Chapter 72 or 99);
- (k) Abrasive goods falling within headings Nos. 68.04 and 68.06 or Chapter 82 containing dust or powder of precious or semi-precious stones (natural or synthetic) goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);
- (l) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches or musical instruments);
- (m) Arms or parts thereof (Chapter 93);
- (n) Articles covered by Note 2 to Chapter 97;
- (o) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12; or
- (p) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding one hundred years (heading No. 99.06), other than pearls or precious or semi-precious stones.

*The underlined portion of this Note constitutes an optional text.

- 4.— (a) The expression “pearls” is to be taken to include cultural pearls.
- (b) The expression “precious metal” means silver, gold, platinum and other metals of the platinum group.

The expression “other metal of the platinum group” means iridium, osmium, palladium, rhodium and ruthenium.

- 5.—For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

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

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

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

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

- 8.—For the purposes of heading No. 71.12, the expression “articles of jewellery” means :

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

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

- 10.—For the purposes of heading No. 71.16, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed :

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

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

I.—PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES

1	2	3
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport).	667.1
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):	
	A. Rough diamonds, unsorted	667.21
	B. Sorted industrial diamonds, whether or not worked	277.1
	C. Sorted diamonds, other than industrial diamonds, rough or simply sawn, cleaved or bruted.	667.22
	D. Other diamonds.	667.29
	E. Other precious or semi-precious stones.	667.3
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):	667.4
	A. Industrial diamonds	667.4
	B. Diamonds other than industrial diamonds.	667.4
	C. Other.	667.4
71.04	Dust and powder of natural or synthetic precious or semi-precious stones.	277.21

II.—PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED

71.05	Silver including silver gilt and platinum plated silver, unwrought or semi-manufactured.	
	A. Unwrought	681.13
	B. Other	681.14
71.06	Rolled silver, unworked or semi-manufactured	681.12
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:	
	A. Non-monetary (Gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling).	971.01
	B. Monetary	1.00
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	971.02
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured:	
	A. Platinum and platinum alloys unwrought	681.23
	B. Other metals of the platinum group, and alloys thereof, unwrought.	681.24
	C. Platinum and other metals of the platinum group and alloys thereof, semi-manufactured.	681.25

1	2	3
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured.	681.22
71.11	Goldsmiths' silversmiths' and jewellers' sweepings, residues, lemelis, and other waste and scrap, of precious metal:	
	A. Of golds excluding sweepings, containing other precious metals	971.03
	B. Other	289.20
III.—JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal.	897.31
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metals other than goods falling within heading No. 71.12.	897.32
71.14	A. Other articles of precious metal or rolled precious metal B. Platinum crucibles C. Other	897.4
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	897.3
71.16	Imitation jewellery A. Watch bracelets. B. Tie-pins. C. Other.	897.2

CHAPTER 72

Coin

NOTE 1

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

1	2	3
72.01	Coin :	
	A. Coin (other than gold coin), not being legal tender.	961.0
	B. Other :	II
	1. Coins for use as legal tender in Bangladesh, imported by or on behalf of the Government of Bangladesh.	
	2. Other.	

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES.

1.—This section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32·08, 32·09, 32·10 or 32·13;
- (b) Ferro-cerium or other pyrophoric alloys (heading No. 36·08);
- (c) Headgear of parts thereof falling within heading No. 65·06 or 65·07;
- (d) Umbrella frames and other goods of heading No. 66·03;
- (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled, precious metal and imitation jewellery);
- (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading No. 86·10) or other articles falling within Section XVII (vehicles, ships and boats; aircraft);
- (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;
- (i) Lead shot prepared for ammunition (heading No. 93·07) or other articles falling within Section XIX (arms and ammunition);
- (k) Articles falling within Chapter 94 (furniture and mattress supports);
- (l) Hand sieves (heading No. 96·06);
- (m) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

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

- (a) Goods described in heading Nos. 73·20, 73·25, 73·29, 73·31 and 73·32 and similar goods of other base metal;
- (b) Springs and leaves for springs, of base metal, other than clock and watch springs (heading No. 91·11); and
- (c) Goods described in headings Nos. 83·01, 83·02, 83·07, 83·09, 83·14 and frames and mirrors; of base metal, of heading No. 83·06.

In Chapters 73 to 82 (but not in heading No. 73·29) references to parts of goods do not include references to parts of general use as defined above.

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

3.—Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74):

- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
- (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.

(c) In this Section the term "alloys" is to be taken to include sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

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

5.— Classification of Composite Articles:

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

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is Classified; and

(c) A cermet of heading No. 81.04 is regarded as a single base metal.

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

CHAPTER 73

Iron and steel and articles thereof

NOTES.

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

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

A ferrous product containing by weight 1.9% or more of carbon, and which may contain one or more of the following elements within the weight limits specified:

less than 15% phosphorus,
not more than 8% silicon,
not more than 6% manganese,
not more than 30% chromium,
not more than 4% tungsten, and
an aggregate of not more than 10% of other elements. (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

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

(b) Spiegeleisen (heading No. 73.01):

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

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

Alloys of iron (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

more than 8% of silicon, or

more than 30% of manganese, or

more than 30% of chromium, or

more than 40% of tungsten, or

a total of more than 10% of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper),

and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silicon or not less than 10% in other cases, of the element iron.

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

Steel containing, by weight, one or more elements in the following proportions:

more than 2% of manganese and silicon, taken together, or

2.00% or more of manganese, or

2.00% or more of silicon, or

0.50% or more of nickel, or

0.50% or more of chromium, or

0.10% or more of molybdenum, or

0.10% or more of vanadium, or

- 0.30% or more of tungsten, or
- 0.30% or more of cobalt, or
- 0.30% or more of aluminium, or
- 0.40% or more of copper, or
- 0.10% or more of lead, or
- 0.12% or more of phosphorus, or
- 0.10% or more of sulphur, or
- 0.20% or more of phosphorus and sulphur, taken together, or
- 0.10% or more of other elements, taken separately.
- (e) High carbon steel (heading No. 73.15) :
- Steel containing, by weight, not less than 0.60% of carbon and having a content, by weight, less than 0.04% of phosphorus and sulphur taken separately and less than 0.07% of these elements taken together.
- (f) Puddled bars and pilings (heading No. 73.06) :
- Products for rolling, forging or re-melting obtained either :
- (i) By shingling balls of puddled iron to remove the slag arising during puddling, or
- (ii) By roughly welding together by means of hot-rolling packets of scrap iron or steel or puddled iron.
- (g) Ingots (heading No. 73.06) :
- Products for rolling or forging obtained by casting into moulds.
- (h) Blooms and billets (heading No. 73.07) :
- Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 mm² and of such dimensions that the thickness exceeds one quarter of the width.
- (ij) Slabs and sheet bars (including tinplate bars) (heading No. 73.07) :
- Semi-finished products of rectangular section, of a thickness not less than 6 mm, of a width not less than 150 mm and of such dimensions that the thickness does not exceed one quarter of the width.
- (k) Coils for re-rolling (heading No. 73.08) :
- Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 mm thick, of a width exceeding 500 mm. and of a weight of not less than 500 kg. per piece.
- (l) Universal plates (heading No. 73.09) :
- Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 mm. but not exceeding 100 mm, and of a width exceeding 150 mm but not exceeding 1,200 mm.
- (m) Hoop and strip (heading No. 73.12) :
- Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 mm., of a width not exceeding 500 mm. and of such dimensions that the thickness does not exceed one-tenth of the width, in straight strips, coils or flattened coils.

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

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

Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed polished or coated, provided that they do not thereby assume the character of articles or of products, falling within other headings.

(o) Wire (heading No. 73.14):

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

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

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

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

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

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

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

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

- 2.—Headings No. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).
- 3.—Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.
- 4.—Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.
- 5.—The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10.5 mm.

1	2	3
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar form: A. Pig Iron. B. Spiegeleisen, C. Other,	671.2

1	2	3
73.02	Ferro-alloys:	
	A. Ferro-manganese	671.61
	B. Ferro-silicon	671.62
	C. Other	671.69
73.03	Waste and scrap metal of iron or steel:	
	A. Of pig or cast iron:	282.01
	1. Re-meltable scrap.	
	B. Of alloy steel:	282.02
	1. Re-rollable scrap.	
	C. Other:	282.09
	1. Re-meltable scrap.	
	2. Re-rollable scrap.	
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel:	671.31
	A. Wire pellets.	
	B. Other.	
73.05	Iron or steel powders, sponge iron or steel:	
	A. Iron or steel powders, including sponge iron powder	671.32
	B. Sponge iron or steel not in powder form	671.33
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:	
	A. Puddled bars and pilings, blocks, lumps and similar forms	672.45
	B. Ingots	672.41
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel:	672.51
	A. Blooms and billets.	
	B. Slabs, sheet and bars.	
	C. Forgings.	
	D. Other.	
73.08	Iron or steel coils for re-rolling	672.71
73.09	Universal plates of iron or steel	674.14
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, formed, cold-formed or cold finished (including precision made); hollow mining drill steel:	
	A. Wire rod	673.11
	B. Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded.	673.26
	C. Other	673.27

1	2	3
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel whether or not drilled, punched or made from assembled elements:	
	A. U.I. or H sections, not further worked than hot-rolled or extruded of less than 80 mm.	673.31
	B. U.I. or H sections, not further worked than hot-rolled or extruded, 80 mm or more angles, shapes and sections, not further worked than forged.	673.32
	C. Other angles, shapes and sections, not further worked than hot-rolled or extruded.	673.33
	D. Angles, shapes and sections, not further worked than cold-formed or cold-finished.	673.34
	E. Other angles, shapes and sections	673.35
	F. Sheet piling	673.36
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled :	675.01
	A. Strips.	
	B. Baling hoops.	
	C. Other.	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled :	
	A. Rolled but not further worked, of a thickness of more than 4.75 mm.	674.41
	B. Rolled but not further worked, of a thickness of 3 mm. or more but not more than 4.75 mm. :	674.51
	1. C.I. Sheet.	
	2. Other.	
	C. Rolled but not further worked, of a thickness of less than 3 mm :	674.61
	1. B.P. Sheet, plain.	
	2. C.I. Sheet, galvanised.	
	3. Other.	
	D. Tinned :	674.7
	1. Tin plate (Electrolytic).	
	2. Other.	
	E. Other :	674.91
73.14	Iron or steel wire, whether or not coated, but not insulated	677.01
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:	
	A. Ingots:	
	1. Of high carbon steel	672.42
	2. Of stainless or heat-resisting steel	672.43
	3. Of other alloy steel	672.44

1

2

3

B. Blooms billets, slabs, sheet bars (including tinplate bars) and roughly forged pieces:		
1. Of high carbon steel		672.52
2. Of stainless or heat resisting steel		672.54
3. Of other alloy steel		672.55
C. Coils for re-rolling:		
1. Of high carbon steel		672.72
2. Of stainless or heat-resisting steel		672.74
3. Of other alloy steel		672.75
D. Wire rod:		
1. Of high carbon steel		673.12
2. Of stainless or heat-resisting steel		673.14
3. Of other alloy steel		673.15
E. Bars and rods (excluding wire rod) and hollow mining drill steel:		
1. Of high carbon steel		673.22
2. Of stainless or heat resisting steel		673.24
3. Of other alloy steel		673.25
F. Angles, shapes and sections:		
1. Of high carbon steel		673.37
2. Of stainless or heat-resisting steel		673.38
3. Of other alloy steel		673.39
G. Universal plates		674.15
H. Sheets and plates, rolled but not further worked, more than 4.75 mm. in thickness:		
1. Of high carbon steel		674.42
2. Of stainless or heat-resisting steel		674.43
3. Of other alloy steel		674.44
I. Sheets and plates, rolled but not further worked 3 mm or more but not more than 4.75 mm in thickness:		
1. Of high carbon steel		674.52
2. Of stainless or heat-resisting steel		674.53
3. Of other alloy steel		674.54
J. Sheets and plates, rolled but not further worked, less than 3 mm in thickness:		
1. Of high carbon steel		674.62
2. Of stainless or heat-resisting steel		674.63
3. Of other alloy steel		674.64

1	2	3
	K. Other sheets and plates:	
	1. Of high carbon steel	674·92
	2. Of Stainless or heat-resisting steel	674·93
	3. Of other alloy steel	674·94
	L. Hoop and Strip:	
	1. Of high carbon steel	675·02
	2. Of stainless or heat-resisting steel	675·04
	3. Of other alloy steel	675·05
	M. Wire:	
	1. Of high carbon steel	677·02
	2. Of stainless or heat-resisting steel	677·04
	3. Of other alloy steel	677·05
73·16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails :	
	A. Rails	676·01
	B. Other	676·02
73·17	Tubes and pipes, of cast iron	678·1
73·18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high pressure hydro-electric conduits :	
	A. "Seamless" tubes and pipes and blanks for tubes or pipes	678·2
	B. Other	678·3
73·19	High-pressure hydro-electric conduits of steel, whether or not reinforced	678·4
73·20	Tube and pipe fittings (for example, joints, elbows, unions and flanges, of iron or steel,	678·5
73·21	Structures and parts of structures (for example, hangers and other buildings, bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame works, door and window frames, shutters, balustrades, pillars, and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel :	691·1
	A. Pre-fabricated buildings and their assembled panels and parts.	
	B. Of a kind used in machinery.	
	C. Other.	
73·22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litre whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	692·11

1	2	3
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods: A. Milk transport cans and pails. B. Lacquered cans for canning industry. C. Other.	692.41
73.24	Containers, of iron or steel, for compressed or liquefied gas: A. Of a kind used in machinery. B. Empty gas cylinder. C. Other.	692.43
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables. A. Of a kind used in automotive vehicles. B. Of a kind used in machinery. C. Other: 1. Stranded wire and wire ropes. 2. Wire cables. 3. Plaited bands. 4. Other.	693.11
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel: A. Barbed wire and wire rope B. Other,	693.2
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials of iron or steel wire; expanded metal, of iron or steel: A. Of high pressure steel : 1. Wire mesh. 2. Other, B. Of a kind used in machinery. C. Of enamelled, plastic coated or galvanised iron looking wire. D. Expanded metal, of iron or steel. E. Other.	693.51
(73.28)	Chain and parts thereof, of iron or steel	699.2
73.29	A. Of a kind used in cycles/bicycles (112 links of size $\frac{1}{2}'' \times \frac{1}{8}''$ and $\frac{1}{2}'' \times \frac{3}{16}''$) B. Of a kind used in automotive vehicles. C. Of a kind used in machinery. D. Other.	

1	2	3
73.30	Anchors and grapnels and parts thereof, of iron or steel.	699.71
73.31	<p>Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper:</p> <p>A. Protector studs, round hobnails, toe and heel tips for shoes, panel pins.</p> <p>B. Nails and spikes.</p> <p>C. Drawing pins.</p> <p>D. Staples.</p> <p>E. Of a kind used in machinery.</p> <p>F. Other :</p> <p>1. Steel tacks, hooks, spiked cramps, studs.</p> <p>2. Other.</p>	694.01
73.32	<p>Bolts and nuts (including bolts ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles of iron or steel), washers (including spring washers) of iron or steel:</p> <p>A. Spring washers,</p> <p>B. Rivets.</p> <p>C. Screws for spectacles frames.</p> <p>D. Cotter and cotter-pins.</p> <p>E. High pressure nuts and bolts for marine diesel engines.</p> <p>F. Of a kind used in automotive vehicles.</p> <p>G. Of a kind used in machinery.</p> <p>H. Other.</p>	694.02
73.33	<p>Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel:</p> <p>A. Sewing needles.</p> <p>B. Knitting needles.</p> <p>C. Other.</p>	699.31
73.34	<p>Pins (excluding hatpins and other ornamental pins and drawing pins), hair pins, curling grips and the like, of iron or steel:</p> <p>A. Hair pins, curling pins and curling grips.</p> <p>B. Safety pins.</p> <p>C. Paper pins.</p> <p>D. Of a kind used in machinery (gudgeon pins).</p> <p>E. Other.</p>	699.32

1	2	3
73.35	Springs and leaves for springs, of iron or steel:	699.41
	A. Of a kind used in railways and tramways.	
	B. Of a kind used in automotive vehicles.	
	C. Of a kind for used in machinery.	
	D. Other.	
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:	
	A. Cooking apparatus and plate warmers	697.31
	B. Other apparatus	697.32
	C. Parts	697.33
73.37	Boilers (excluding boiler of heading No. 84.01 and radiators, for central heating, not electrically heated and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	812.1
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:	
	A. Domestic articles and parts thereof; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like.	697.41
	B. Sanitary ware for indoor use and parts thereof	697.51
(73.39)		
73.40	Other articles of iron or steel :	
	A. Iron castings in the rough state	679.41
	B. Steel casting in the rough state	679.42
	C. Iron or steel forgings and stampings, in the rough state	679.3
	D. Other:	699.79
	1. Beadwire for cycle tyres; duplex twin wire for textile loom healds.	
	2. Boot and shoe protectors.	
	3. Steel balls of 1 mm dia, for the manufacture of ball-point pens.	
	4. X-ray film hangers.	
	5. Hose clip.	
	6. Belt fastener, brackets.	
	7. Other.	

CHAPTER 74

Copper and articles thereof

NOTES.

1—For the purposes of heading No. 74·02, the expression "master alloys" means alloys [except copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus] containing with other alloy elements more than 10% by weight of copper not usefully malleable and commonly used as raw material in the manufacture of other alloy or as de-oxidants de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

[Copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus falls within heading No. 28·55 and not within this Chapter].

2—In this chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No. 74·03):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No.74·03) :

Rolled, extruded, drawn or forged, products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products falling within other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire-rod or tubes, are however to be taken to be unwrought copper of heading No. 74·01.

(c) Wrought plates, sheets and strip (heading No. 74·04):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm and of which the thickness exceeds 0·15 mm but does not exceed one-tenth of the width.

Heading No. 74·04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated provided that they do not thereby assume the character of articles or of products falling within other headings.

3—Heading No. 74·07 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or in worked such a bent coiled, threaded, drilled, waisted, cone shaped or finned. Heading No. 74·08 is to be taken to apply, *inter alia*, to tube and pipe fitting which have been similarly treated,

74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap :	
	A. Copper matte; cement copper (precipitated copper)	287.12
	B. Copper waste and scrap.	288.21
	C. Unrefined copper	682.11
	D. Refined copper, including copper alloys.	682.12
74.02	Master alloys	682.13

1	2	3
74.03	Wrought bars, rods, angles, shapes and sections of copper; copper wire. A. Copper wire. B. Other.	682.21
74.04	Wrought plates, sheets and strips, of copper	682.22
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm.	682.23
74.06	Copper powders and flakes	682.24
74.07	Tubes and pipes and blanks therefor, of copper, hollow bars of copper. A. Of copper other than alloys of copper. B. Of brass, bronze and similar alloys.	682.25
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper. A. Of copper other than alloys of copper : 1. Chromium plated water fittings. 2. Other. B. Of brass, bronze and similar alloys : 1. Brass water fittings (including chromium plated). 2. Other.	682.26
(74.09)		
74.10	Stranded wire, cables, cordage, ropes, plaited, bands and the like, of copper wire, but excluding insulated electric wires and cables. A. Welding cable of copper. B. Other.	693.12
74.11	Gauge, cloth, grill, netting, fencing, reinforcing fabrics and similar materials (including endless bands), of copper core expanded metal of copper. A. Of copper other than alloys of copper. B. Of brass, bronze and similar alloy.	693.52
(74.12)		
(74.13)		
(74.14)		
74.15	Nails, tacks, staples, hook-nails, spiked cramps, Studs Spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw stud), whether or not threaded or tapped screws (including screw hook and screw rings), rivets, cotters, cotter-pin and similar articles, of copper; washer (including spring washers) of copper : A. cotters and cotter pins. B. Brass screws for wood. C. Brass screws for metals.	694.03

1	2	3
	D. Drawing pins.	
	E. Staples, nails, tacks, hooks.	
	F. Spikes.	
	G. Other.	
74.16	Springs, of copper	699.42
74.17	Cooling and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper.	697.34
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper :	
	A. Domestic articles and parts thereof.	697.42
	B. Sanitary ware for indoor use and parts thereof	697.52
74.19	Other articles of copper	699.81

CHAPTER 75

Nickel and articles thereof

NOTES.

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

(a) Wire (heading No. 75-02);

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 75-02);

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets, and strips (heading No. 75-03);

Flat surface, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one-tenth of the width.

Heading No. 75-03 is to be taken to apply *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling with in other headings.

2.—Heading No. 75-04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

75-01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:	
	A. Nickel mattes, nickel sinters and other intermediate products of nickel metallurgy.	287-22
	B. Nickel waste and scrap.	288-22
	C. Unwrought nickel.	683-1
75-02	Wrought bars, rods, angles, shapes and sections of nickel; nickel wire.	683-21
	A. Nickel wire.	
	B. Other	
75-03	Wrought plates, sheets, and strip of nickel; nickel foil, nickel powders and flakes,	683-22
	A. plates, sheets and strips, powder and flake.	
	B. foil.	
75-04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel.	683-23
75-05	Electro-planting anodes, of nickel, wrought or unwrought, including those produced by electrolysis.	683-24
75-06	Other articles of nickel:	699-82
	A. Casting, forging and stamping in rough state.	
	B. Other.	

CHAPTER 76

Aluminium and articles thereof

NOTES.

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

(a) Wire (heading No. 76.02);

Rolled, extruded or drawn products of solid section of any cross-sectional shape of which no cross-sectional dimension exceeds 6 mm.

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

Rolled, extruded drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm. and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm., and of which the thickness exceeds 0.20 mm. but does not exceed one-tenth of the width.

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

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

1	2	3
76.01	Unwrought aluminium; aluminium waste and scrap:	
	A. Aluminium waste and scrap	288.23
	B. Unwrought aluminium	684.1
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire.	684.21
	A. Aluminium wire (electrical)	
	B. Other.	
76.03	Wrought plates, sheets and strip of aluminium	684.22
	A. Aluminium wire (electrical).	
	B. Other.	
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm:	684.23
	A. Aluminium foil paper backed or otherwise	
	B. Other.	

1	2	3
76.05	Aluminium powders and flakes	684.24
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium.	684.25
76.07	Tubes and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium.	684.26
76.08	Structures and parts of structures, (for example, hangers and other buildings, bridges and bridge-section, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium.	691.2
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	692.13
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods.	692.42
76.11	Containers, of aluminium, for compressed or liquefied gas	692.44
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables.	693.13
(76.13)		
(76.14)		
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware, for indoor use, and parts of such articles and ware, of aluminium.	
	A. Domestic articles and parts thereof	697.43
	B. Sanitary ware for indoor use and parts thereof	697.53
76.16	Other articles of aluminium	699.83
	A. Casting or forging, of aluminium, in the rough state.	
	B. Aluminium, slag round, other than those falling within heading No. 76.03.	
	C. Hair and curling pins and curling grip.	
	D. Of a kind used in machinery.	
	E. Other. -	
	1. Gauze, cloth, grill, netting of aluminium,	
	2. Expanded metal, of aluminium for loudspeaker grills.	
	3. Nails, tacks, nuts, bolts, screws, knitting needles, corchet hook, of aluminium.	
	4. Other.	

CHAPTER 77

Magnesium and beryllium and articles thereof.

1	2	3
77.01	Unwrought magnesium; magnesium (waste excluding shavings of uniform size) and scrap:	
	A. Magnesium waste and scrap.	689.14
	B. Unwrought magnesium	689.15
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium; other articles of magnesium:	699.94
	A. Tubes and pipes; foil; hollow bars and foils	699.94
	B. Wrought bars, rods, angles, shapes and sections wires, of magnesium; wrought plates, sheets and strip; magnesium foil; raspings and shavings of uniform size, powders and flakes of magnesium.	699.94
	C. Other articles of magnesium	699.94
(77.03)		
77.04	Beryllium unwrought or wrought, and articles of beryllium :	
	A. Unwrought beryllium waste and scrap	689.91
	B. Wrought beryllium	699.95
	C. Articles of beryllium	699.95

CHAPTER 78

Lead and article thereof.

NOTES.

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

(a) Wire (heading No. 78.02) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

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

Rolled, extruded, drawn or forged products of solid section of which the maximum cross-sectional dimension exceeds 6mm. and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm. of which the thickness does not exceed one-tenth of the width, and which are of a weight exceeding 1,700 g/m².

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

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

1	2	3
78.01	Unwrought lead (including argentiferous lead) ; lead waste and scrap :	
	A. Lead waste and scrap.	288·24
	B. Unrefined lead.	685·11
	C. Refined lead, excluding lead alloys.	685·12
	D. Lead alloys.	685·13
78.02	Wrought bars, rods, angles, shapes, and sections of lead ; lead wire	685·21
78.03	Wrought plates, sheets and strips, of lead.	685·22
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing materials, of a weight (excluding any backing) not exceeding 1,700 g/m ² lead powders and flakes :	685·23
	A. Lead powder and flakes.	
	B. Other.	
78.05	Tubes and pipes and blanks therefor, of lead ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead.	685·24
78.06	Other articles of lead :	
	A. Containers for transport and storage.	699·84
	B. Castings and forgings in the rough state.	699·84
	C. Other.	

CHAPTER 79

Zinc and articles thereof.

NOTES.

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

(a) Wire (heading No. 79.02) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape of which no cross sectional dimension exceeds 6 mm.

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

Rolled, extruded, or drawn products of solid section, of which the maximum cross-sectional dimension exceeds 6mm, and which if they are flat have thickness exceeding one-tenth of the width. Also cast or sintered products of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6mm and of which the thickness does not exceed one-tenth of the width.

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

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

1	2	3
79.01	Unwrought zinc, zinc waste and scrap:	
	A. Zinc waste and scrap	288.25
	B. Unwrought Zinc:	686.1
	1. Refined zinc.	
	2. Other.	
79.02	Wrought bars, rods, angles, shapes and sections, of zinc ; zinc wire.	686.31
79.03	Wrought plates, sheets and strip, of zinc foil, zinc powders and flakes :	
	A. Zinc foil	686.32
	B. Wrought plates, sheets and strip of zinc	686.32
	C. Zinc powders, dust (blue powder) and flakes	686.33
79.04	Tubes and pipes and blanks therefor, of zinc ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc.	686.34
(79.05)		
79.06	Other articles of Zinc.	
	A. Containers for transport and storage.	699.85
	B. Castings and forgings in the rough state	699.85
	C. Other.	699.85

CHAPTER 80

Tin and articles thereof

NOTES.

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

(a) Wire (heading No. 80.02):

Rolled extruded or drawn products of solid section of any cross-sectional shapes of which no cross-sectional dimension exceeds 6 mm.

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

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm, and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one-tenth of the width, and which are of a weight exceeding 1 kg/m².

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

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

1	2	3
80.01	Unwrought tin; tin waste and scrap :	
	A. Tin waste and scrap	288.26
	B. Unwrought tin.	687.1
	1. Tin ingot and block.	
	2. Other.	
80.02	Wrought bars, rods, angles, shapes and sections, of tin, tin wire.	687.21
80.03	Wrought plates, sheets and strip, of tin	687.22
80.04	Tin foil (whether or not embossed, cut to shape perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1k/gm ² ; tin powders and flakes.	687.23
	A. Powder and flakes.	
	B. Other.	
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin.	687.24
80.06	Other articles of tin	699.86
	A. Casting, forging, in the rough state.	
	B. Other.	

CHAPTER 81

Other base metals employed in metallurgy and articles thereof.

NOTES:

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

1	2	3
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof.	
	A. Unwrought tungsten; tungsten waste and scrap	689.11
	B. Wrought tungsten and articles of tungsten.	699.91
81.02	Molybdenum, unwrought or wrought, and articles thereof.	
	A. Unwrought molybdenum; molybdenum waste and scrap.	689.12
	B. Wrought molybdenum and articles of molybdenum.	699.92
81.03	Tantalum, unwrought or wrought, and articles thereof.	
	A. Unwrought tantalum; tantalum waste and scrap.	689.13
	B. Wrought tantalum and articles of tantalum.	699.93
81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof.	
	A. Waste and scrap of uranium depleted in U 235 or of thorium; such metals, unwrought or wrought, and articles thereof.	688.0
	B. Waste and scrap of the metals of this heading, other than those of sub-heading A, or of cermets; unwrought metals of this heading, other than those of sub-heading A; unwrought cermets.	689.99
	C. Wrought metals of this heading, other than those of sub-heading A, and articles of such metals; wrought cermets and articles of cermets.	699.99

CHAPTER 82

Tools, implements, cutlery, spoons and forks, of base metal parts thereof.

NOTES.

- 1.—A part from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody sets, and goods classified in headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of :
- Base metal;
 - Metal carbides;
 - Precious and semi-precious stones (natural, synthetic or reconstructed) on a support base metal ; or
 - Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
- 2.—Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter. Cutting plates for electric hair clippers are to be classified in heading No. 82.13 and blades and heads for electric shavers are to be classified in heading No. 82.11.
- 3.—Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

1	2	3
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grasses shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. A. Welding electrode holder (electric). B. Other.	695.1
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades). A. Hackshaws. B. Band saw, circular saws, hand saws. C. Other. 1. Watch makers saws. 2. Other.	695.81
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps. A. Wrenches and spanners B. Files and rasps C. Other. 1. Perforating punches, shears, pincers, tweezers, pliers, nail pullers, pipe cutters, bolt croppers, seal closers and similar hand tools 2. Other.	695.32 695.33 695.34

NOTE: Perforating punches, for example, button hole punches, ticket punches (other than those for stamping tickets with a date or other characters heading No. 98.07); saddlers' punches, mattress punches, etc., for perforating leather, felt, etc., whether of the plier type or of the type used with a hammer.

The heading excludes:

- (a) Punches and files (including rotary files) for machine tools (heading No. 82.05);
- (b) Nail files, nail nippers and clippers (heading No. 82.13);
- (c) Sugar tongs (heading No. 82.14);
- (d) Machine type metal cutting shears (heading No. 84.45) and Office perforating punches having a base for fixing or standing the punch on a table desk, etc. (heading No. 84.54);
- (e) Ticket punches for stamping tickets with a date or with any other characters (heading No. 98.07).

82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps; anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated):	695.89
	A. Grinding wheels with framework.	
	B. Other.	
	1. Grease gun.	
	2. Other.	
82.05	Interchangeable tools for hand tools; for machine tools or for power operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits.	695.41
	A. Parallel shanktwist drills.	
	B. Other.	
82.06	Knives and cutting blades, for machines or for mechanical appliances	695.42
82.07	Tool-tips and plates tricks, and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium).	695.43
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink.	697.81
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades therefor.	696.08
	A. Table and kitchen knives.	
	B. Cutlery knives.	
	C. Pruning knives.	
	D. Other.	
(82.10)		
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips).	696.03
	A. Razors and razor blades.	
	B. Razor blade blanks.	
	C. Safety razors and parts.	

1	2	3
82.12	Scissors (including tailors. shears), and blades therefor	696.04
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers cleavers, paper knives); manicure and chirpody sets and appliances (including nail files).	696.05
	A. Hair clippers.	
	B. Nail clippers.	
	C. Nail files.	
	D. Secateurs.	
	E. Paper knives.	
	F. Butchers' cleavers.	
	G. Other.	
82.14	Spoons, forks, fish-eaters, butter-knives, ladels, and similar kitchen or tableware.	696.06
82.15	Handles of base metals for articles falling within heading No. 82.09, 82.13 or 82.14.	696.07

CHAPTER 83

NOTE.

Miscellaneous articles of base metal.

In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts, nuts, screws, springs or other articles or iron or steel of a kind described in heading No. 73·25, 73·29, 73·31, 73·32 or 73·35, nor to similar articles of other base metals (Chapters 74 to 81 inclusive).

1	2	3
83·01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for hand bags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal.	699·11
	A. Locks and padlocks, all types, including keys.	
	B. Other.	
83·02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like.	699·13
83·03	Safes, strong-boxes armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like of base metal.	699·12
83·04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94·03.	895·11
83·05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal.	895·12
83·06	Statuettes and other ornaments of a kind used in doors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal.	697·82
83·07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamps holders electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85·22).	812·42
	A. Pressure lamps.	
	B. Hurricane lamps, Stable lamps, hand Lanterns, miners lamp, dark room lamp, inspection lamps.	
	C. Other.	
83·08	Flexible tubing and piping, of base metal:	699·61
	A. Tubing for sanitary fitting (including chromium plated tubing).	
	B. Tubing and piping for automotive vehicles (including chromium plated).	
	C. Of a kind used in machinery.	
	D. Other.	

1	2	3
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind commonly used for clothings, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal. A. Shoe eyelets. B. Eyelets for jute cambs. C. Other. 1. Tubular rivets. 2. Bifurcated rivets. 3. Beads and spangles. 4. Other.	699.33
(83.10)		
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal. A. Bells and gongs. B. Calling bells (non-electric). C. Other.	699.62
(83.12)		
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers seals and plombs, case corner protectors and other packing accessories of base metal. A. Crown corks. B. Other.	699.63
83.14	Sign-plates, names-plates, numbers, letters and other signs, of base metal.	699.64
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal power, used for metal spraying: A. Solders cored with flux material. B. Welding electrodes coated or cored with flux material. C. Other.	699.65

NOTE :--Electrodes of base metal not coated or cored with flux material, are excluded (Chapters 73 to 81)

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES ; ELECTRICAL EQUIPMENT ; PARTS THEREOF

NOTES :

1.—This section does not cover :

- (a) Transmission, conveyor or elevator belts or belting, of artificial plastic materials of Chapter 39, or of vulcanised rubber (heading No. 40.10) ; or other article of a kind used in machinery or mechanical or electrical appliances or for other industrial purposes, of unhardened vulcanised rubber (heading No. 40.14).
- (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other industrial purposes ;
- (c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV) ;
- (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21 ;
- (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17) ;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No. 71.02 or 71.03 or articles wholly of such stones of heading No. 71.15 ;
- (g) Parts of general use, as defined in Note 2 to Section XV, or base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (h) Endless belts of metal wire or strip (Section XV) ;
- (i) Articles falling within Chapter 82 or 83 ;
- (k) Vehicles, aircraft, ships or boats, of Section XVII ;
- (l) Articles falling within Chapter 90 ;
- (m) Clocks, watches and other articles falling within Chapter 91 ;
- (n) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.01 ; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading No. 68.04 or 69.09) ; or
- (o) Articles falling within Chapter 97.

2.—Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules ;

- (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings.
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including the machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings No. 85.13 and 85.15 are to be classified in heading No. 85.13.
- (c) All other parts are to be classified in heading No. 84.65 or 85.28.

- 3.—Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4.—Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.
- 5.—For the purposes of these Notes, the expression "machine" means any machine, apparatus or appliances of a kind falling within Section XVI.

CHAPTER 84

Boilers, machinery and mechanical appliances ; parts thereof.

NOTES :

1.—This Chapter does not cover :

- (a) Millstones, grindstones and other articles falling within Chapter 68 ;
- (b) Appliances and machinery (for example, pump) and parts thereof, of ceramic material (Chapter 69);
- (c) Laboratory glassware of heading No. 70.17 ; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
- (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapter 74 to 81); or
- (e) Tools for working in the hand of heading No. 85.05 or electromechanical domestic appliances of heading No. 85.06.

2.—Subject to the operation of Notes 3 and 4 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the heading Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to :

- (a) Germination plant, incubators and brooders (heading No. 84.28) ;
- (b) Grain dampening machines (heading No. 84.29);
- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.30) ;
- (d) Machinery for the heat treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40) ; or
- (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.19 is to be taken not to apply to :

- (a) Sewing machines for closing bags or similar containers (heading No. 84.41);
or
- (b) Office machinery of heading No. 84.54.

3.—(A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means :

- (a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity of at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run ;
- (b) Analogue machines capable of simulating mathematical models and comprising at least : analogue elements, control elements and programming elements ;
- (c) Hybrid machines consisting of either a digital machine with analogue or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions :

- (a) it is connectable to the central processing unit either directly or through one or more other units ;
- (b) it is specifically designed as part of such a system (it must, in particular unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units imported separately are also to be classified in heading No. 84.53

4.—Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm., whichever is less. Other steel ball are to be classified under heading No. 73.40.

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

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also be taken to cover machines for making rope or cable (for example ; stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

1	2	3
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam) ; super-heated water boilers,	
	A. Steam or other vapour generating boilers super-heated water boilers.	711.1
	B. Parts.	711.91
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units.	
	A. Auxiliary plant for use with boilers of heading No. 84.01 and condensers for vapour engines or power units.	711.2
	B. Parts.	711.99
84.03	Producer gas and water gas generators, with or without purifiers ; acetylene gas generators (water process) and similar gas generators, with or without purifiers.	741.1
(84.04)		
84.05	Steam or other vapour power units, whether or not incorporating boilers :	
	A. Power units.	712.60
	B. Parts.	712.9
84.06	Internal combustion piston engines.	
	A. Aircraft engines.	713.11
	B. Parts of aircraft engines.	713.19
	C. Engines for propelling vehicles of Chapter 87.	713.2
	D. Outboard marine engines.	713.31
	E. Marine propulsion engines, other than outboard.	713.32
	F. Other engines.	713.8
	G. Parts of the engines of sub-headings C to F.	713.9

1	2	3
84.07	Hydraulic engines and motors (including water wheels and water turbines):	
	A. Water turbines	718.81
	B. Other hydraulic engines and motors	718.82
	C. Regulators; Parts	718.89
84.08	Other engines and motors	
	A. Reaction engines	714.4
	B. Turbo-propellers	714.81
	C. Other gas turbines	714.88
	D. Other engines and motors	718.88
	E. Parts of reaction engines or of turbo-propellers	714.91
	F. Other parts	714.99
84.09	Mechanically propelled road rollers	723.3
84.10	Pumps (including motor pumps and turbo-pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:	
	A. Pumps for dispensing fuel or lubricants, of the types used in filling stations or garages, fitted, or designed to be fitted, with a measuring device.	742.81
	B. Reciprocating pumps, other than those of sub-heading A:	742.1
	1. Diaphragm pumps.	
	2. Oil-cushion pumps (for drainage, irrigation, pumping viscose liquids, acids, etc.).	
	3. Hand-operated semi-rotary wing pumps.	
	4. Reciprocating pumps with electro-magnetic action.	
	5. Other.	
	C. Centrifugal pumps, other than those of sub-heading A:	742.2
	1. Fractional low-lift pump.	
	2. Other.	
	D. Rotary pumps, other than those of sub-heading A	742.3
	E. Other pumps for liquids and liquid elevators.	742.88
	1. Deep-well turbine pumps.	
	2. Others.	
	F. Parts.	742.9

1	2	3
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbine); fans, blowers and the like:	
	A. Pumps and compressors:	743.1
	1. Compressors for refrigerators and air-conditioners.	
	2. Power operated pumps and compressors for auto-repair workshop and garages.	
	3. Foot and hand pumps for cycles and motor cars.	
	4. Others.	
	B. Parts of pumps or compressors	743.2
	C. Free-piston generators for gas turbines and parts thereof	743.3
	D. Fans, blowers and the like, and parts thereof	743.4
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:	741.5
	A. Domestic air-conditioners requiring for their operation not more than 3 (three) break horse power (B.H.P.) and parts thereof.	
	B. Car air-conditioners and parts thereof.	
	C. Other air-conditioning machines and parts thereof.	
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.	741.2
84.14	Industrial and laboratory furnaces and ovens, non-electric:	741.32
84.15	Refrigerators and refrigerating equipment (electrical and other):	
	A. Refrigerators of household type, whether or not containing a deep-freezer compartment requiring for their operation less than one quarter of one brake horse power.	775.21
	B. Deep-freezers of household type requiring for their operation less than one quarter of one brake horse power.	775.22
	C. Other refrigerators and refrigerating equipment	741.41
	D. Parts	741.49
84.16	Calendering and similar rolling machines (other than metal-work and metal-rolling machines and glass-working machines) and cylinders therefor.	745.21
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:	
	A. Domestic instantaneous or storage water heaters, non-electrical, of a capacity not exceeding 4 and 20 gallons respectively, and parts thereof.	697.35
	B. Other machinery, plant and equipment, and parts thereof.	741.6

1	2	3
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:	
	A. Centrifuges	743.5
	1. Of a kind used in laboratories. 2. Cream separators. 3. Other.	
	B. Filtering or purifying machinery and apparatus :	743.6
	1. Of a kind used in laboratories. 2. Of a kind used in automotive vehicles. 3. Of a kind used in agricultural machinery. 4. Other.	
	C. Parts.	743.9
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:	
	A. Dish washing machines of the household type	775.3
	B. Other machinery	745.22
	C. Parts	745.23
84.20	Weighing machinery (excluding balances of a sensitivity of a 5 cg. or better), including weight-operating counting and checking machines; weighing machine, weights of all kinds :	
	A. Weighing machinery	745.25
	B. Weights and parts	745.26
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; stem or sand blasting machines and similar jet projecting machines:	745.27
	A. Agricultural sprayers.	
	B. Fire extinguishers (charged or not).	
	C. Paint spraying appliances.	
	D. Sand blasting machines.	
	E. Other:	
	1. Spray gun.	
	2. Other.	
84.22	Lifting, handling, loading or unloading machinery, trolleys and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23:	
	A. Pulley tackle and hoists, other than kip hoists; winches and capstans.	744.21

1	2	3
	B. Ships' derricks; cranes, other than cable cranes; mobile lifting frames.	744.22
	C. Elevators and conveyors, pneumatic	744.23
	D. Lifts and skip hoists	744.24
	E. Escalators and moving pavements	744.25
	F. Other machinery	744.28
	G. Parts	744.9
84.23	Excavating, levelling, tamping, boring, and extracting machinery, stationary or mobile, for earth, minerals or ores (for examples, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):	
	A. Pile-drivers; snow-ploughs, not self-propelled	723.45
	B. Bulldozers, angledozers and levellers, self-propelled	723.41
	C. Mechanical shovels and excavators, self-propelled	723.42
	D. Other machinery, self-propelled	723.44
	E. Boring and sinking machinery not self-propelled	723.44
	F. Other machinery, not self-propelled.	723.4
	G. Parts	723.9
84.24	Agricultural and horticultural machinery for soil preparation of cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers:	
	A. Ploughs	721.11
	B. Seeders, planters and transplanters; fertiliser distributors and manure spreaders.	721.12
	C. Scarifiers, cultivators, weeders, hoes and harrows	721.13
	D. Other machinery	721.18
	E. Parts	721.19
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29):	
	A. Lawn mowers	721.21
	B. Combined harvester-threshers	721.22
	C. Other harvesting or threshing machinery; mowers, other than lawn mowers; straw or fodder presse.	721.23
	D. Winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce.	721.24
	E. Parts	721.29

1	2	3
84.26	Dairy machinery (including milking machines) :	
	A. Milking machines	721.31
	B. Other dairy machinery	721.38
	C. Parts	721.39
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like :	
	A. Machinery	721.91
	B. Parts	721.98
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery, germination plant fitted with mechanical or thermal equipment ; poultry incubators and brooders :	
	A. Machinery	721.97
	B. Parts	721.99
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery for the working of cereals or dried leguminous vegetables-	
	A. Machinery	727.11
	B. Parts	727.19
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries : bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing :	
	A. Machinery	727.22
	B. Parts	727.29
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard :	
	A. Machinery for making cellosic pulp	725.11
	B. Machinery for making or finishing paper or paperboard	725.12
	C. Parts	725.91
84.32	Book-binding machinery, including book-sewing machines :	
	A. Machinery	726.81
	B. Parts	726.89
84.33	Paper or paper board cutting machines of all kinds ; other machinery for making up paper pulp, paper or paperboard :	
	A. Machines and machinery	725.2
	B. Parts	725.99

1	2	3
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders; and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	
	A. Machinery, apparatus and accessories for type-founding or type-setting and machinery for preparing or working printing blocks, plates or cylinders.	726.31
	B. Printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes.	726.32
	C. Parts.	726.91
84.35	Other printing machinery; machines for uses ancillary to printing.:	
	A. Rotary presses.	726.41
	B. Platen presses.	726.42
	C. Other printing machinery.	726.71
	D. Machines for uses ancillary to printing.	726.72
	E. Parts.	726.99
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines:	
	A. Machines for extruding man-made textiles.	724.41
	B. Machines of a kind used for processing natural or man-made textile fibres.	724.42
	C. Textile spinning or twisting machines; textile doubling, throwing or reeling (including weft-winding) machines.	724.43
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:	
	A. Weaving machines (looms).	724.51
	B. Knitting machines.	724.52
	C. Other machines.	724.53
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and head-lifter and hosiary needles):	
	A. Parts and accessories for use with the machines of heading No. 84.36.	724.49
	B. Auxiliary machinery for use with machines of heading No. 84.37	724.61
	C. Parts and accessories for use with the machines of heading No. 84.37 or with the auxiliary machinery of sub-heading B.	724.69

1	2	3
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks.	724.54
84.49	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coasting textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wall paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor :	
	A. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg.	775.11
	B. Clothes washing machines, each of a dry linen capacity exceeding 6 kg.	724.71
	C. Dry-cleaning machines.	724.72
	D. Drying machines, industrial.	724.73
	E. Drying machines, other than industrial requiring for their operation less than 1 brake horse power.	775.12
	F. Other machinery and machines.	724.74
	G. Parts.	724.79
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles :	
	A. Sewing machines.	724.31
	B. Sewing machine needles; furniture specially designed for sewing machines; parts of the goods of heading No. 84.41	724.39
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery).	724.8
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries:	
	A. Converters, ladles, ingot moulds and casting machines.	737.11
	B. Parts	737.19
84.44	Rolling mills and rolls therefor:	
	A. Rolling mills.	737.21
	B. Rolls and other parts.	727.29
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50:	
	A. Machine-tools operating by electro-erosion or other electric or electronic processes; ultrasonic machine-tools.	736.11
	B. Gear cutting machines	736.12
	C. Lathes	736.13

1	2	3
	D. Reaming or milling machines	736.14
	E. Drilling or boring machines	736.15
	F. Sawing (including friction or abrasive cutting off) machines	736.16
	G. Planing machine	736.17
	H. Tapping or screw cutting machines	736.18
	I. Sharpening, trimming, tracing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products.	736.19
	J. Presses, other than those of sub-heading K. L. and M.	736.28
	K. Forging machines and stamping machines	736.21
	L. Bending, forming, folding or flattening machines	736.22
	M. Shearing, punching or notching machines	736.23
	N. Other machine-tools for working metal or metal carbides	736.7
84.46	Machine-tools for working stone, ceramics, concrete, asbestos cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49.	728.11
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49.	728.12
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances or machine tools; tool holders for any type of tool or machine-tool for working in the hand:	
	A. Work holders, self-opening dieheads and dividing heads for machine-tools; tool holders.	736.8
	B. Other accessories and parts for use with the machine-tools of heading No. 84.45.	736.9
	C. Other accessories and parts for use with the machine-tools of heading No. 84.46 or 84.47.	728.19
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor:	
	A. Tools.	745.11
	B. Parts.	745.19
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	737.31
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:	
	A. Typewriters with ordinary characters, electric	751.11
	B. Typewriters with ordinary characters, non-electric	751.12
	C. Other typewriters; cheque-writing machines	751.18

1	2	3
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device :	
	A. Calculating machines (including electronic desk calculators)	751.21
	B. Accounting machines (including book-keeping machines)	751.22
	C. Cash registers	751.23
	D. Postage-franking, ticket-issuing and similar machines	751.28
84.53	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data not elsewhere specified or included :	
	A. Analogue machines and hybrid machines	752.1
	B. Complete digital data processing machines, comprising in the same housing the central processing unit and at least one input and one output unit.	752.2
	C. Complete digital central processing units; digital processors consisting of arithmetical, logical and control elements.	752.3
	D. Separately consigned digital central (main) storage units	752.4
	E. Peripheral units, including control and adapting units (connectable directly or indirectly to the central unit).	752.5
	F. Other.	752.8
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):	
	A. Duplicating machines	751.81
	B. Other machines.	751.88
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading Nos. 84.51, 84.52, 84.53 or 84.54 :	
	A. Parts and accessories of the typewriters of heading No. 84.51 ..	759.11
	B. Parts and accessories of the machines of heading No. 84.52 or 84.53.	759.9
	C. Parts and accessories of the machines of heading No. 84.54 or of the cheque-writing machines of heading No. 84.51.	759.15
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand :	
	A. Sorting, screening, separating or washing machines	728.31
	B. Crushing or grinding machinery	728.32
	C. Mixing or kneading machinery	728.33
	D. Other machines and machinery	728.34
	E. Parts	728.39
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves.	728.41

1	2	3
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance.	745.24
84.59	Machines and mechanical appliances having individual functions, not falling within any other heading of this Chapter:	
	A. Nuclear reactors and parts thereof	718.7
	B. Machines and mechanical appliances for public works, building or the like.	723.48
	C. Machines and mechanical appliances for the animal or vegetable fats and oils industry.	727.21
	D. Machines and mechanical appliances for the rubber or artificial plastic materials industries.	728.42
	E. Machines and mechanical appliances for the tobacco industry	728.43
	F. Machines and mechanical appliances for treating wood	728.44
	G. Machines and mechanical appliances for treating metal or metal carbides.	728.45
	H. Other machines and mechanical appliances	728.48
	I. Parts of the machines and mechanical appliances of sub-headings B to H.	728.49
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials.	749.91
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves.	749.2
84.62	Ball, roller or needle roller bearings	749.1
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gear-nig (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings.	749.3
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paper board) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings.	749.92
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter.	749.99

CHAPTER 85

Electrical machinery and equipment; parts thereof.

NOTES.

1.—This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading No. 70.11; or
- (c) Electrically heated furniture of Chapter 94.

2.—Heading No. 85.01 is to be taken not to apply to goods, described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.

3.—Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:

- (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans of any weight;
- (b) Other machineries provided the weight of such other machines does not exceed 20 kg.

The heading does not, however, apply to dish washing machine (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

4.—For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or inter-connected according to a pre-established pattern, other than elements which can produce, rectify modulate or amplify an electric signal (for example, semi-conductor elements).

The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.

5.—For the purposes of heading No. 85.21 :

(A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;

(B) "Electronic microcircuits" are to be taken to be:

- (a) Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active and passive miniaturised components which are combined and inter-connected;
- (b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inter-connections, etc.), are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;
- (c) Hybrid integrated circuits in which passive and active elements, some obtained by thin or thick-film technology (resistors, capacitors, inter-connections, etc.), others by semi-conductor technology (diodes transistors, monolithic integrated circuits, etc.) are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in the Schedule which might cover them by reference to, in particular, their function.

1	2	3
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:	
	A. D.C. motors and generators	716.1
	B. Other motors, including universal (A.C./D.C.) motors	716.21
	C. A.C. generators.	716.22
	D. Generating sets with international combustion piston engines	716.23
	E. Rotary converters	716.3
	F. Parts of the goods of sub-headings A to E	716.9
	G. Liquid dielectric transformers	771.11
	H. Other transformers	771.18
	I. Static converters, rectifiers and rectifying apparatus	771.21
	J. Inductors	771.22
	K. Parts of the goods of sub-headings G to J	771.29
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads:	778.81
	A. Magnetic chucks and electro-magnetic chucks.	
	B. Magnetic vices and job holding fixtures.	
	C. Of a kind used in machinery.	
	D. Other.	
85.03	Primary cells and primary batteries	778.11
	A. Round dry battery cells.	
	B. Zinc caps and brass caps used in the manufacture of primary cells and batteries.	
	C. Other.	
85.04	Electric accumulators:	
	A. Accumulators	778.12
	B. Parts	778.19
85.05	Tools for working in the hand, with self-contained electric motor	778.4
85.06	Electro-mechanical domestic appliances, with self contained electric motor:	
	A. Vacuum cleaners and floor polishers	775.71
	B. Vented hoods and room fans	775.72
	C. Food grinders and mixers; fruit-juice extractors	775.73
	D. Other appliances	775.78
	E. Parts	775.79

1	2	3
85.07	Shavers and hair clippers, with self-contained electric motor	775.4
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines :	778.31
	A. Sparking plugs.	
	B. Glow plugs.	
	C. Other :	
	1. For aircraft engines.	
	2. For agricultural tractors, power tillers, combined harrowers and mechanical farming equipment.	
	3. For automotive vehicles engine.	
	4. For machinery.	
	5. Other.	
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles :	778.32
	A. Of a kind used with bi-cycles.	
	B. Of a kind used in automotive vehicles.	
	C. Other.	
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09:	812.43
	A. Torches, portable.	
	B. Magneto lamps.	
	C. Signalling lamps.	
	D. Safety lamps, miners.	
	E. Other.	
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus :	
	A. Electric furnaces, ovens and induction or dielectric heating equipment, and parts thereof.	741.31
	B. Electric or laser-operated welding, brazing, soldering or cutting machines and apparatus.	737.32
	1. Welding torch (electrically or gas operated).	
	2. Other.	
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electrothermic domestic appliances; electric heating resistors, other than those of carbon :	
	A. Electric instantaneous or storage water heaters and immersion heaters.	775.81
	B. Electric soil heating apparatus and electric space heating apparatus.	775.82
	C. Electric hair dressing apparatus	775.83
	D. Electric smoothing irons	775.84
	E. Electrothermic domestic appliances	775.86
	F. Electric heating resistors.	775.87
	G. Parts	775.89

1	2	3
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):	
	A. Apparatus	764.1
	B. Parts	764.91
85.14	Microphones and stands therefor ; loudspeakers ; audio-frequency electric amplifiers :	
	A. Apparatus, including stands for microphones	764.2
	B. Parts	764.9
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus ; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:	
	A. Transmitters and transmitter receivers.	764.3
	B. Colour television receivers, including receivers incorporating sound recorders.	761.1
	C. Monochrome television receivers, including receivers incorporating sound recorders or reproducers.	761.2
	D. Radio-broadcast receivers, designed or adapted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers.	762.1
	E. Portable radio-broadcast receivers including receivers incorporating sound recorders or reproducers.	762.2
	F. Other radio-broadcast receivers, including receivers incorporating sound recorders or reproducers.	762.8
	G. Radio telephonic or radiotelegraphic receiver	764.81
	H. Television cameras	764.82
	I. Radio navigational aid apparatus, radar apparatus and radio remote control apparatus.	764.83
	J. Parts	764.93
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields.	778.82
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16.	778.83
85.18	Electrical capacitors, fixed or variable	778.84

1	2	3
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lamp holders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:	
	A. Electrical apparatus and parts thereof for making and breaking, for protecting or for making connections to or in electrical circuits; switchboards and control panels and parts thereof:	772.1
	1. Switch gear. 2. Switch board and control panels. 3. Iron or metal clad switches and switch fuse units. 4. Fuse unit and Cut out.	
	B. Printed circuits and parts thereof.	772.2
	C. Resistors, fixed or variable (including potentiometers), other than heating resistors and parts thereof.	772.3
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc lamps:	
	A. Filament lamps, other than infra-red or ultra-violet lamps	778.21
	B. Discharge lamps, other than ultra-violet lamps	778.22
	C. Deleted.	
	D. Infra-red lamps, ultra-violet lamps and arc-lamps	778.24
	E. Parts	778.29
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semiconductor devices; light emitting diodes; electronic microcircuits:	
	A. Cathode-ray television picture tubes	776.1
	B. Other electronic valves and tubes (including television camera tubes).	776.2
	C. Diodes, transistors and similar semiconductor devices; light emitting diodes; photocells (including photodiodes and phototransistors).	776.3
	D. Electronic microcircuits	776.4
	E. Piezo-electric crystals, mounted	776.81
	F. Parts	776.89
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:	
	A. Particle accelerators and parts thereof	778.85
	B. Other	778.86

1	2	3
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:	773.1
	A. Enamelled insulated copper wire.	
	B. Paper insulated wire.	
	C. Other.	
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:	778.87
	A. Graphite carbon electrodes.	
	B. Other.	
85.25	Insulators of any material:	
	A. Of glass	773.22
	B. Of ceramic materials	773.23
	C. Of other materials	773.24
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25:	
	A. Of glass	773.25
	B. Of ceramic materials	773.26
	C. Other materials	773.27
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating materials.	773.21
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter.	778.89

SECTION XVII

VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT

NOTES.

- 1.—This section does not cover articles falling within heading Nos. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06.
- 2.—Throughout this Section the expressions “parts” and “parts and accessories” are to be taken not apply to the following articles, whether or not they are identifiable as for the goods of this Section :
 - (a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64) ;
 - (b) Parts of general use, as defined in Note 2 to section XV, of base metal (Section XV,) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
 - (c) Articles falling within Chapter 82 (tools) ;
 - (d) Articles falling within heading No. 83.11 ;
 - (e) Machines and mechanical appliances and other articles falling within heading Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63 ;
 - (f) Electrical machinery and equipment (Chapter 85) ;
 - (g) Articles falling within Chapter 90 ;
 - (h) Clocks (Chapter 91) ;
 - (ij) Arms (Chapter 93) ;
 - (k) Brushes of a kind used as parts of vehicles (heading No. 96.01).
- 3.—References in Chapter 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A Part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4.—Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.
- 5.—Air-cushion vehicles are to be classified within this Section with the ehicles to which they are most akin as follows :
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains) ;
 - (b) In Chapter 87 if designed to travel over land or over both land and water ;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which, the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for Hovertrain transport system as traffic control equipment for railways.

CHAPTER 86

Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings, traffic signalling equipment of all kinds (not electrically powered)

NOTES.

1.—This Chapter does not cover :

- (a) Railway or tramway sleepers of wood or of concrete or concrete guide-track sections for Hovertrains (heading No. 44.07 or 68.11);
- (b) Railway or tramway track construction material of iron or steel falling within heading No. 73.16; or
- (c) Electrically powered signalling apparatus falling within heading No. 85.16.

2.—Heading No. 86.09 is to be taken to apply, *inter alia*, to :

- (a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes and bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; coupling gear and corridor connections;
- (e) Coachwork.

3.—Subject to the provisions of Note 1 above, heading No. 86.10 is to be taken to apply, *inter alia*, to :

- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted electric lighting.

1	2	3
(86.01)		
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity.	791.1
86.03	Other rail locomotives; tenders.	791.20
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys.	791.3
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches.	791.4
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles.	791.51
86.07	Railway and tramway goods vans, goods wagon and trucks.	791.52
86.08	Containers specially designed and equipped for carriage by one or more modes of transport.	786.13
86.09	Parts of railway and tramway locomotives and rolling-stock.	791.99
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles ships or aircraft; parts of the foregoing fixtures, fittings or equipment.	791.91

CHAPTER 87

Vehicles, other than railway or tramway rolling-stock, and parts thereof

NOTES.

The headings of this Chapter are to be taken not to apply to railway or tramway rolling stock designed solely for running on rails.

- 1.—For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliances or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.
- 2.—Motor chassis fitted with cabs are to be treated as falling within heading No. 87·02 and not within heading No. 87·04.
- 3.—Heading Nos. 87·10 and 87·14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97·01.

1	2	3
87·01	Tractors (other than those falling within heading No. 87·07), whether or not fitted with power take-offs, winches or pulleys:	
	A. Track-laying tractors	722.3
	B. Road tractors for semi-trailers.	783.2
	C. Other.	722.4
87·02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87·09).	
	A. Passenger motor cars (other than public-service type vehicles), including vehicles designed for the transport of both passengers and goods.	781.0
	1. New, used or reconditioned motor cars, station wagons, jeep, jeepstar, land rovers, micro bus, ambulances with a capacity of 9 passengers including the driver. These vehicles may at the same time be used for the transport of goods.	
	2. New or used auto-richshaw with steering.	
	B. Public-service type passenger motor vehicles	783.1
	1. New, used or reconditioned (both build up or CKD) Lorries, trucks, buses, coaches, pick-up vans, dumpers, shuttle cars, self-loading vehicles equipped with winches, elevating devices.	
	2. Other.	782.1
	C. Other	
87·03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile work-shops and mobile radiological units), but not including the motor vehicles of heading No. 87·02.	782.2
87·04	Chassis fitted with engines, for the motor vehicles falling within heading Nos. 87·01, 87·02 or 87·03.	784.1

1	2	3
87.05	Bodies (including cabs), for the motor vehicles falling within heading Nos. 87·01, 87·02 or 87·03	784.2
87.06	Parts and accessories of the motor vehicles falling within heading Nos. 87·01, 87·02 or 87·03.	784·9
	A. Parts & accessories of tractors.	
	B. Other.	
	1. Chassis frames,	
	2. Other.	
87.07	Works trucks, mechanically propelled, of the types used in factories, warehouse, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
	A. Works trucks; tractors of the type used on railway station platforms.	744.11
	B. Parts.	744.19
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	951.01
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds;	785.1
	A. Motor cycles and motor scooters (both assembled or in CKD condition).	
	B. Auto-rickshaws (three wheeler) with scooter or cycle like handles, with or without body.	
	C. Side-cars.	
	D. Other.	
87.10	Cycles (including delivery tricycles), not motorised.	785.2
	A. Bi-cycles (not motorised) without accessories.	
	B. Children's cycles (below 18" size).	
	C. Other.	
87.11	Invalid carriages, whether or not motorised or otherwise mechanically propelled.	785.31
87.12	Parts and accessories of articles falling within heading Nos. 87·09, 87·10 or 87·11 :	785.39
	A. Parts and accessories of motor cycles, autocycles & cycles fitted with an auxiliary motor, and of side cars.	
	B. Parts & accessories of cycles, not motorised.	
	C. Other.	
87.13	Baby carriages and parts thereof	894.1
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof.	
	A. Trailers and semi-trailers of the caravan type for housing or camping	786.11
	B. Trailers and semi-trailers for the transport of goods	786.12
	C. Other vehicles.	786.81
	D. Parts.	786.89

CHAPTER 88

Aircraft and parts thereof; parachuts; catapults and similar aircraft launching gear;
ground flying trainers.

1	2	3
88.01	Balloons and airships.	792.82
88.02	Flying machines, gliders and kites; rotochutes :	
	A. Air craft not fitted with means of mechanical propulsion; rotochutes.	792.81
	B. Helicopters.	792.1
	C. Other aircraft of an unladen weight not exceeding 2000 kg.	792.2
	D. Other aircraft of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg.	792.3
	E. Other aircraft of an unladen weight exceeding 15,000 kg.	792.4
88.03	Parts of goods falling in heading No.88.01 or 88.02.	792.9
88.04	Parachutes and parts thereof and accessories thereto	899.98
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles.	792.83

CHAPTER 89

Ships, boats and floating structures

NOTES.

A hull, unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified within heading No. 89.01 if it does not have the essential character of a vessel of a particular kind.

1	2	3
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter.	
	A. Warships of all kinds	793.1
	B. Yachts and other vessels for pleasure or sports,	793.21
	C. Tankers of all kinds	793.22
	D. Other vessels for the transport of goods, including vessels for the transport of both passengers and goods.	793.23
	E. Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations.	793.24
	F. Other	793.28
89.02	Vessels specially designed for towing (tugs) or pushing other vessels.	793.81
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	793.82
89.04	Ships, boats and other vessels for breaking up.	793.3
	A. Old and unserviceable ships.	
	B. Other,	
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons).	793.83

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION, IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS THEREOF.

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus ; parts thereof.

NOTES.

1.—This Chapter does not cover.

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40·14, of leather or of composition leather, falling within heading No. 42·04, or of textile material (heading No. 59·17);
- (b) Refractory goods of heading No. 69·03; laboratory, chemical or industrial wares of heading No. 69·09;
- (c) Glass mirrors, not optically worked, falling within heading No. 70·09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83·06 or Chapter 71;
- (d) Goods falling within headings Nos. 70·07, 70·11, 70·14, 70·15, 70·17, or 70·18;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods or artificial plastic materials (which are generally classified in heading No. 39·07);
- (f) Pumps incorporating measuring devices, of heading No. 84·10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84·20); lifting and handling machinery of heading No. 84·22; fittings for adjusting work or tools on machine-tools, of heading No. 84·48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84·61;
- (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85·09, and radio navigational aid or radar apparatus of heading No. 85·15.
- (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92·11); magnetic sound heads (heading No. 92·13);
- (i) Articles of Chapter 97;
- (k) Capacity measures, which are to be classified according to the material of which they are made; or
- (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39·07 or Section XV).

2.—Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading this Chapter are to be classified as follows:

- (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90·01 or 90·02) of any particular heading of the present Chapter or of Chapter 84·85 or 91 (other than heading Nos. 84·65 and 85·28) are to be classified in that heading;

- (b) Other parts or accessories are to be classified in heading No. 90·29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.
- 3.—Heading No. 90·05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90·06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this chapter: such telescopic sights and telescopes are to be classified in heading No. 90·13.
- 4.—Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90·13 and in heading No. 90·16 are to be classified in heading No. 90·16.
- 5.—Heading No. 90·28 is to be taken to apply, and apply only, to:
- Instruments or apparatus for measuring or checking electrical quantities;
 - Machines, appliances, instruments or apparatus of a kind described in heading Nos. 90·14, 90·15, 90·16, 90·22, 90·23, 90·24, 90·25 or 90·27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
 - Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
 - Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
- 6.—Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold there with. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

1	2	3
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material: A. Unframed optical lenses including gradel and mercury lenses. B. Other	884.11
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked. A. For use in laboratories B. For surgical instruments apparatus and appliances. C. For machinery. D. For optical instruments, apparatus and appliances E. Other.	884.12
90.03	Frames and mountings, and parts thereof, for spectacles, pincenez, lorgnettes, goggles and the like. A. Of precious metals or rolled precious metals. 1. Spectacle frames (all types). 2. Hinges and rivets. 3. Other.	884.21

1	2	3
	B. Of other material.	
	1. Spectacle frames (all types).	
	2. Hinges and rivets.	
	3. Other.	
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other.	884.22
	A. Of precious metals or rolled precious metals:	
	1. Spectacles.	
	2. Goggles and sunglasses.	
	3. Welder's goggles.	
	4. Other.	
	B. Other.	
	1. Spectacles.	
	2. Goggles and sunglasses.	
	3. Welder's goggles.	
	4. Other.	
90.05	Refracting telescopes (monocular and binocular), prismatic or not.	871.01
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy.	
90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20.	
	A. Cameras.	881.11
	B. Photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20.	881.12
	C. Parts and accessories.	881.19
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these article:	
	A. Cinematographic cameras, projectors, sound recorders and sound reproducers, combined or not, for film of less than 16 mm width, including cameras for double-8 mm film.	881.21
	B. Cinematographic cameras, projectors, sound recorders and sound reproducers, combined or not, for film of 16 mm width or greater, excluding cameras for double-8 mm film.	881.22
	C. Parts and accessories.	881.29
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:	881.31
	A. Still image projectors.	
	B. Photographic enlargers, and reducers.	

1	2	3
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors:	
	A. Photo-copying or thermo-copying apparatus.	751.82
	B. Parts and accessories for use with photo-copying or thermo-copying apparatus.	759.19
	C. Other.	881.39
90.11	Microscopes and diffraction apparatus, [electron] and proton:	871.03
	A. For educational institution.	
	B. Other.	
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image:	871.04
	A. For educational institution.	
	B. Other.	
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter; lasers, other than laser diodes.	871.09
	A. Search lights and spot lights.	
	B. Magnifiers and magnifying glasses.	
	C. Other.	
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders:	
	A. Navigational instruments; compasses.	874.11
	B. Other.	874.12
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights.	874.51
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:	
	A. Instruments, appliances and machines.	874.21
	<ol style="list-style-type: none"> 1. Geometry boxes. 2. Drawing instruments including ammonia printing machines. 3. Beam compasses. 4. Slide-rules. 5. Foot rule. 6. Measuring tapes, all types, including tailors measuring tape. 7. Screw gauges; square gauges, angle gauges, surface gauges. 8. Calipers, micrometers protractors. 9. Bubble (Spirit, etc.) levels. 10. Measuring rod (plain or divided, straight or folding), spring rules, riband rules, drum wound bands including standard rods, measuring sticks and the like. 11. Other. 	
	B. Parts and accessories.	874.29

1	2	3
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments.):	
	A. Electro-medical apparatus.	774.1
	B. Dental instruments and appliances	872.01
	C. Other:	872.02
	1. Hypodermic and surgical needles, and syringes.	
	2. Cataract knives, scalpel blades.	
	3. Blood collecting sets with ACD.	
	4. Stethoscopes.	
	5. Dental instruments and apparatus, appliances.	
	6. Blood pressure measuring instruments.	
	7. Intra Uterary Device (IUD).	
	8. Other:	
90.18	Mechano-therapy appliances; massage apparatus; Psychological aptitude testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus, breathing appliances (including gas masks and similar respirators):	872.03
	A. Breathing appliances, face masks and similar respirators.	
	B. Massage apparatus, whether or not electrically operated.	
	C. Other.	
90.19	Orthopedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:	
	A. Hearing aids	899.61
	B. Other.	899.61
	1. Artificial limbs and parts.	
	2. Artificial teeth.	
	3. Artificial eye.	
	4. Surgical belts, trusses and similar articles.	
	5. Other:	
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like.	774.2
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses.	874.52

1	2	3
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics).	874.53
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:	874.54
	A. Hydrometers and similar instruments.	
	B. Thermometers:	
	1. Clinical.	
	2. Industrial.	
	3. Other.	
	C. Pyrometers.	
	D. Other.	
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14:	874.3
	A. Thermostats.	
	B. Pressure gauges.	
	C. Flow meters.	
	D. Automatic heat meters.	
	E. Oven-draught regulators.	
	F. Other.	
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers [including exposure meters], calorimeters); microtomes.	874.4
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor:	873.1
	A. Of a kind used with machinery.	
	B. Other:	
	1. Water meters.	
	2. Gas meters.	
	3. Electro-meters.	

1	2	3
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers other than articles falling within heading No. 90.14); stroboscopes :	873.2
	A. Taxi-meters.	
	B. Speedometers.	
	C. Other.	
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:	
	A. Electronic automatic regulators (controllers):	874.81
	1. Automatic voltage regulator.	
	2. Other.	
	B. Electronic instruments and apparatus for measuring or detecting ionising radiations.	874.82
	C. Other electronic instruments and apparatus	874.83
	D. Non-electronic automatic regulators (Control units)	874.84
	E. Other non-electronic instruments and apparatus	874.89
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading Nos. 90.23, 90.24, 90.26, 90.27 or 90.28.	874.9

CHAPTER 91

Clocks and watches and parts thereof.

NOTES.

1. For the purposes of heading Nos. 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hairspring or by any other system capable of determining intervals of time, not exceeding 21 mm in thickness when measured with the plate, the bridges and any additional outer plates.
2. Heading Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).
3. This Chapter does not cover parts of general use as defined in note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 91.11).
4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.
5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

1	2	3
91.01	Pocket-watches, wrist-watches and other watches, including stopwatches:	885.11
	A. Watches specially designed for the use of the blind.	
	B. Other.	
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03).	885.12
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels.	885.21
91.04	Other clocks.	885.22
91.05	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time:	885.23
	A. Stop clocks.	
	B. Watchman clock.	
	C. Time punching or stamping clock.	
	D. Other.	
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor.	885.24
91.07	Watch movements (including stop-watch movements) assembled	885.13
91.08	Clock movements, assembled	885.25

1	2	3
91.09	Watch cases and parts of watch cases:	885.14
	A. Case body	
	B. Pudent with watch band.	
	C. Dome.	
	D. Bezel.	
	E. Bottom.	
	F. Watch case blanks.	
	G. Other.	
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	885.26
91.11	Other clock and watch parts.	885.29

CHAPTER 92

Musical instruments; sound recorders or reproducers; television image and sound recorders or reproducers; parts and accessories of such articles.

NOTES.

1.—This Chapter does not cover :

- (a) Film wholly or partly sensitized for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (c) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15);
- (d) Brushes (for cleaning musical instruments) falling within heading No. 96.01;
- (e) Toy instruments (heading No. 97.03);
- (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06); or
- (g) Spools, reels or similar supports which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

2.—Bows and sticks and similar devices used in playing the musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified, in the same heading as the relative instruments.

Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

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

1	2	3
92.01	Pianos (including automatic pianos, whether or not with key-boards); harpsichords and other key board stringed instruments; harps but not including aeolian harps;	898.11
92.02	Other string musical instruments:	898.19
	A. Violins.	
	B. Guitars.	
	C. Banjos.	
	D. Sitar.	
	E. Sarod.	
	F. Sarangi.	
	G. Other.	

1	2	3
92.03	Pipe and reed organs, including harmoniums and the like	898.21
92.04	Accordions, concertinas and similar musical instruments; mouth organs	898.22
92.05	Other wind musical instruments	898.23
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets).	898.24
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions).	898.25
92.08	Musical instrument not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical shows); mechanical singing birds, decoy calls and effects of all kinds; mouth-blown sound signaling instruments (for example, whistle and boat-swains' pipes):	898.29
	A. Decoy calls.	
	B. Mouth-blown sound signalling instruments; whistles, all types.	
(92.09)	C. Other.	
92.10	Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds.	898.90
	A. Musical instrument strings.	
	B. Other.	
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers:	
	A. Coin-operated electric gramophones	763.11
	B. Other electric gramophones and record players	763.18
	C. Television image and sound recorders or reproducers	763.81
	D. Other	763.88
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wire, strips, and the like articles of a kind commonly used for sound or similar recording:	
	A. Prepared media for sound or similar recording:	898.31
	1. Lacquered discs.	
	2. Matrices.	
	3. Media for magnetic, recordings.	
	4. Magnetic film for use in the film industry.	
	5. Magnetic tapes for computers.	
	6. Magnetic tapes for tape record.	
	7. Cassette tapes.	
	8. Other.	

1	2	3
	B. Gramophone records, recorded tapes and other sound (or similar) recorded media :	898.32
	1. Gramophone records (all types).	
	2. Magnetic tapes for tape recorder.	
	3. Cassette tapes.	
	4. Other.	
92.13	Other parts and accessories of apparatus falling within heading No. 92.11:	
	A. For Television image and sound recorders or reproducers	764.99
	B. Other.	764.99

SECTION XIX
ARMS AND AMMUNITION ; PARTS THEREOF
CHAPTER 93

Arms and ammunition ; parts thereof.

NOTES.

- 1.—This Chapter does not cover :
- (a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - (c) Armoured fighting vehicles (heading No. 87.08);
 - (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys falling within Chapter 97; or
 - (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).
- 2.—In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.
- 3.—Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

1	2	3
93.01	Side arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor: A. Swords for presentation as navy, army, airforce, or police prizes and side-arms forming part of the regular equipment of a commissioned officer. B. For use with theatrical and fancy dresses. C. Other.	951.04
93.02	Revolvers and pistols, being firearms: A. Arms forming part of the regular uniform of an officer entitled to wear uniforms. B. For training purposes. C. Other.	951.05
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols).	951.02
93.04	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like.	894.61
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns.	894.62

1	2	3
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms.	951.09
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition:	
	A. Sporting, hunting or target shooting ammunition and parts thereof, including bullets and shot.	894.63
	B. Other	951.06

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

Furniture and parts thereof ; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings.

NOTES :

1.—This Chapter does not cover :

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapters 39, 40 or 62 ;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings ; these are classified according to the constituent material (for example, in heading Nos. 44.27, 70.14 or 83.07) ;
- (c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69) ;
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) falling within heading No. 70.09 ;
- (e) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ; and safes falling within heading No. 83.03 ;
- (f) Furniture specially designed as parts of refrigerators of heading No. 84.15 ; furniture specially designed for sewing machines (heading No. 84.41) ;
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15) ;
- (h) Dentists spittoons falling within heading No. 90.17 ;
- (i) Goods falling within Chapter 91 (for example, clock and clock cases) ;
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13 ; or
- (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

2.—The articles other than (parts) referred to in heading Nos. 94.01, 94.02 and 94.03 are to be classified in the abovementioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

- (a) Kitchen cabinets and similar cupboards ;
- (b) Seats and beds ;
- (c) Unit bookcases and similar unit furniture.

3.—(a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.

- (b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading Nos. 94.01, 94.02 or 94.03 as parts of goods.

1	2	3
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof :	
	A. Chairs and other seats	821.11
	B. Parts of chairs and other seats	821.19

1	2	3
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles.	821.21
94.03	Other furniture and parts thereof :	
	A. Of metal.	821.91
	B. Of wood.	821.92
	C. Of other materials ; parts of furniture.	821.99
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example mattresses, quilts, ciderdowns, cushions, pouffes and pillows):	821.22
	A. Medical beds and mattresses.	
	B. Other.	

CHAPTER 95

Articles and manufacturers of carving or moulding material.

NOTES :

1.—This Chapter does not cover :

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);
- (b) Articles falling within Chapter 71 (for example, imitation jewellery);
- (c) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles;
- (d) Articles falling within Chapter 90 (for example, spectacle frames);
- (e) Articles falling within Chapter 91 (for example, clock or watch cases);
- (f) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);
- (g) Articles falling within Chapter 93 (arms and parts thereof);
- (h) Articles falling within Chapter 94 (furniture and parts thereof);
- (i) Brushes, powder puffs or other articles falling within Chapter 96;
- (k) Articles falling within Chapter 97 (toys, games and sports requisites);
- (l) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or
- (m) Collectors' pieces or antiques (Chapter 99).

2.—In heading No. 95.08, the expression "vegetable or mineral carving material" is to be taken to apply to :

- (a) Hard seeds, pipes, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum.

1	2	3
(95.01)		
(95.02)		
(95.03)		
(95.04)		
95.05	Worked tortoise-shell, mother of pearl, ivory, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials:	899.11
	A. Cigar or cigarette cases or boxes.	
	B. Paper knives or book markers.	
	C. Shoe horn.	
	D. Other.	

1	2	3
(95.06)		
(95.07)		
95.08	Worked vegetable or mineral carving material and articles of those materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin;	899.19
	A. Worked unhardened gelatin and articles of unhardened gelatin.	
	B. Other.	

CHAPTER 96

Brooms, brushes, powder-puffs and sieves.

NOTES.

1. This Chapter does not cover:

- (a) Articles falling within Chapter 71;
- (b) Brushes of a kind specialised for use in dentistry or for medical surgical or veterinary purposes, falling within heading No. 90.17 ; or
- (c) Toys (Chapter 97).

2. In heading No. 96.01, the expression "prepared knots and tufts for broom or brush-making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other mineral, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top to render them ready for such incorporation.

1	2	3
96.01	Brooms and brushes consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles ; other brooms and brushes (including brushes of a kind used as parts to machines) ; prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops ;	899.72
	A. Shaving and tooth brushes.	
	B. Artists' brushes.	
	C. Of a kind used in machinery.	
	D. Steel wire brush.	
	E. Other.	
(96.02)		
(96.03)		
(96.04)		
96.05	Powder-puffs and pads for applying cosmetics] or [toilet preparations of any material.	899.82
96.06	Hand sieves and hand riddles, of any material	899.81
	A. Hand sieves, for use in laboratories.	
	B. Other.	

CHAPTER 97

Toys, games and sports requisites; parts thereof.

NOTES.

1.—This chapter does not cover:

- (a) Christmas tree candles (heading No. 34.06);
- (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05;
- (c) Yarns, monfil, cords, or gut and the like for fishing cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or section XI;
- (d) Sports bags or other container of heading No. 42.02 or 43.03;
- (e) Sports cloting or fancy dress, of textiles, falling within Chapter 60 or 61;
- (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
- (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like falling within Chapter 64, or sports headgear falling with Chapter 65;
- (h) Combing sticks, whips riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
- (i) Unmounted glass eyes for dolls or other toys falling within heading No. 70.19;
- (k) Parts of general use, as defined in Note to Section XV, of base metal (section XV) or similar goods of artificial plastic material (which are generally classified in heading No. 39.07);
- (l) Articles falling within heading No. 83.11;
- (m) Sports vehicles (other than bobseighs, toboggans and the like) falling within Section XVII;
- (n) Children's cycles fitted with ball bearings and in the normal form of adults, cycles (heading No. 87.10);
- (o) Sports crafts such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
- (q) Decoy calls and whistles (heading No. 92.08);
- (r) Arms of other articles of Chapter 93.; or
- (s) Racket strings, tents or other camping goods or gloves (classified, in general, according to the material of which they are made).

2.—The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

3.—In headings No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.

4.—Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

1	2	3
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls, prams and dolls, push chairs.	894.21

1	2	3
97.02	Dolls	894.22
97.03	Other toys; working models of a kind used for recreational purposes	894.23
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):	894.24
	A. Playing cards;	
	B. Bats, balls and nets for table tennis,	
	C. Other.	
97.05	Carnival articles; entertainments articles (for example, conjuring tricks and novelty jokes); Christmas trees decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, nativity scenes and figures therefor).	894.25
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04).	894.72
	A. Cricket bats and wickets, hockey sticks, gulf sticks and tees, badminton and tennis rackets, including racket presses and nets.	
	B. Balls all types for outdoor games.	
	C. Shuttle cocks.	
	D. Gymnasium and athletic equipment.	
	E. Skating boots with skates attached.	
	F. Other.	
97.07	Fish hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites.	894.71
	A. Fish hooks.	
	B. Other.	
97.08	Roundabouts swings, shootings, galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	894.73

CHAPTER 98

Micellaneous Manufactured Articles.

NOTES.

1.—This Chapter does not cover:

- (a) Eyebrow and other cosmetic pencils (heading No. 33·03);
- (b) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98·01 or 98·12, if made wholly or partly of precious metal or rolled precious metal [subject to the provisions of note 2 (a) to Chapter 71] or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);
- (c) Parts of general use, as defined in note 2 to section XV, of base metal (section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39·07);
- (d) Mathematical drawing pens (heading No. 90·16); or
- (e) Toys falling within Chapter 97.

2.—Subject to note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

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

1	2	3
98·01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:	899·83
	A. Blanks and moulds	899·83
	B. Press fasteners, including snap-fasteners and press-studs	899·83
	C. Other	899·83
98·02	Slide fasteners and parts thereof:	899·84
	A. Slide fasteners of base metal.	
	B. Other.	
98·03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98·04 or 98·05:	895·21
	A. Fountain pen complete and parts thereof.	
	B. Ball point pen and pencil, complete, and parts thereof.	
	C. Stylograph pen and pencil, complete, and parts thereof.	
	D. Propelling sliding pencils, complete, and parts thereof.	
	E. Other.	

1	2	3
98.04	Pen nibs and nib points; A. Gold plated nibs. B. Other.	895.22
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks. A. Lead, coloured and copying pastels. B. Slate pencils. C. Crayons and pastels. D. Other.	895.23
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not; A. Slates. B. Other.	895.92
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand operated composing sticks and hand printing sets incorporating such composing sticks; A. Numbering machines (Stamps). B. Other.	895.93
98.08	Typewriter and similar ribbons, whether or not on spools; ink pads, with or without boxes; A. Inked or coated ribbons: 1. For typewriters. 2. For computers, teleprinters and the like. B. Other: 1. Ink or stamp pads. 2. Other.	895.94
98.09	Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing.	895.95
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks; A. Gas lighters. B. Electrical lighters. C. Mechanical lighters. D. Parts thereof. E. Other.	899.34

1	2	3
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof: A. Filter cartridges. B. Other.	899.35
98.12	Combs, hair-slides and the like	899.85
(98.13)		
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor.	899.86
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners. A. Vacuum flasks. B. Other.	899.97
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing.	899.87

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

CHAPTER 99

Works of art, collectors' pieces and antiques

NOTES.

1.—This Chapter does not cover:

- (a) Unused postage, revenue or similar stamps of current or new issue in the country in which they are destined (heading No. 49.07);
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12); or
- (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).

2.—For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3.—Heading No. 99.03, is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4.—(a) Subject to Notes 1 to 3 above articles falling within headings of this Chapter are to be classified in whichever of those heading is appropriate and not in any other heading of the Schedule.

(b) Heading No. 99.05 is to be taken not to apply to articles falling within any of the preceding heading of this Chapter.

5.—Frames around paintings, drawings, pastels, engravings, prints or lithograph are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

1	2	3
99.01	Paintings, drawings and pastels, executed entirely by hand (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles.)	896.01
99.02	Original engravings, prints and lithographs.	896.02
99.03	Original sculptures and statuary in any materials.	896.03
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter cards and the like), used, or of unused not of current or new issue in the country to which they are destined.	896.04
	A. Foreign stamps, used or unused.	
	B. Other.	
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological ethnographic or numismatic interest.	896.05
99.06	Antiques of an age exceeding one hundred years.	896.06

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